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A STATISTICAL ABSTRACT OF FUNERAL SERVICE

FACTS AND FIGURES

OF THE
UNITED STATES
1983 EDITION

PURPOSE

The proper use of management statistics is essential in the business aspects of all professions. The National Funeral Directors Association sponsored this study to give you statistics with which you can compare data from your funeral service operation. However, you should not take any or all of the findings of this survey as a suggestion for funeral service pricing in your establishments. NFDA never has and never will offer any figures as a model for funeral service pricing, adhering to the philosophy that pricing is the individual prerogative of each funeral service operation and should reflect the economics of that operation.

The findings of a survey of
1982 funeral service income and expense data
conducted by VANDERLYN R. PINE, PH.D.
for the
National Funeral Directors Association
of the United States, Inc.

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September 22, 1983

Board of Governors
National Funeral Directors Association of the United States, Inc.
Milwaukee, Wisconsin

Gentlemen:

The following report presents the findings of a national survey of funeral service facts and figures for fiscal 1982. The major purposes of this research project were to obtain (1) detailed income and expense information and (2) important financial and management data from a representative sample of funeral homes.

All members of the National Funeral Directors Association were sent questionnaires. This report is based on the responses of 836 firms which reported on 125,819 funerals.

Individual questionnaires were tabulated and then utilized to provide various summary statistics such as averages and percentages. To enable a clearer interpretation of the data, the findings are categorized by such things as Census Bureau Division, type of funeral service, size of operation, information on funeral offerings, veteran status, age, sex, and pricing methods.

The findings presented in this report provide an accurate picture of funeral service facts and figures for the sample respondents. As is the case with most demographic statistics, the present statistics represent estimates based on only part of the population. A comparison of the characteristics of the sample with those of the population indicates that there is a slight over-representation of firms conducting a large number of services. Even though it is possible that the population values might be different from the present estimates, comparisons with other similar statistics and past NFDA studies indicate that in almost all cases the dollar amounts are consistent with those of these other studies.

The findings presented in this report are intended to be self-explanatory. If there are any questions about them or the analysis, please advise me.

Respectfully submitted,
Vanderlyn R. Pine
Research and Analysis Consultant

Preface

The data contained in this abstract are the findings from a 1983 study of funerals and funeral homes in the continental United States. The purpose of the survey was to determine 1982 funeral service income and expense patterns and other data pertinent to funeral service.

These statistics are for descriptive and comparative purposes only and are not presented as a pricing pattern for funeral directors. The data are based on a sample of funeral homes each of which reported on all funerals conducted during the fiscal year 1982. The figures (statistics) which describe a given sample are estimates which may vary from the figures (parameters) which would describe the complete population.

These statistics are historical in nature and are not offered as a model. The data can be used in analyzing individual management information.

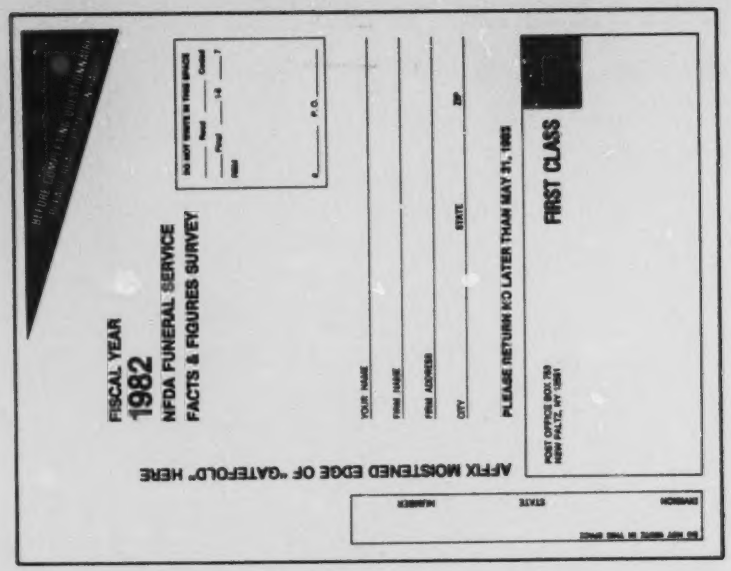
GATHERING THE DATA

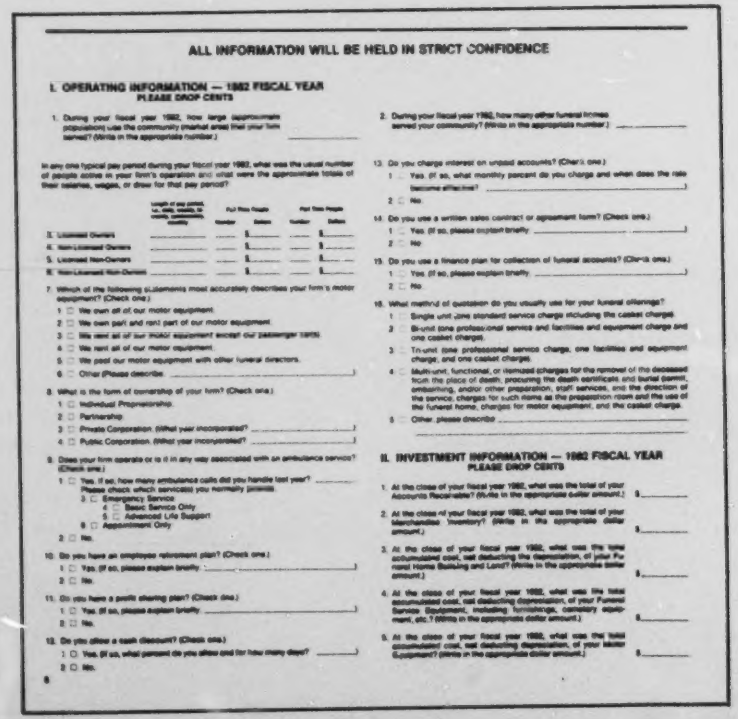
The Statistical Abstract of Funeral Service Facts and Figures of the United States is based on responses to a detailed questionnaire sent to all members reported to the National Funeral Directors Association. The questionnaire on which the present abstract is based is reproduced on this and the following page.

Funeral directors who participated in the survey and who maintained a questionnaire for their own records may follow the tables in the abstract and match them to the values found in their questionnaire. The questions on pages 4 and 5 of the questionnaire are self-explanatory. The questions on page 6 are used to calculate findings presented on many pages. The distinction between single unit, bi-unit, tri-unit, and multi-unit may be found in columns 5 through 8 with special attention drawn to the description in the directions on page 8 of the questionnaire. The explanation of how to enter the values indicates information that is useful for determining the values on many of the pages in this abstract.

GENERAL INFORMATION ON DATA PRESENTED

The figures presented in this abstract may be compared with similar past figures for an individual funeral home, and they may be examined comparatively on a national basis as well as according to Census (geographical) Division (See map). Many of the pages are self-explanatory, listing percentages, dollar amounts, numbers of funerals conducted, and so forth. The values are explained in the name of the table and in the heading of each of the columns of values. Other pages may not be completely self-explanatory, but they can be understood with the following brief explanation.




ALL INFORMATION WILL BE HELD IN STRICT CONFIDENCE

I. OPERATING INFORMATION — 1982 FISCAL YEAR
PLEASE DROP CENTS

II. INVESTMENT INFORMATION — 1982 FISCAL YEAR
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III. OPERATING EXPENSES — 1982 FISCAL YEAR

IV. PRICE OFFERING INFORMATION — 1982 FISCAL YEAR
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V. BALANCE SHEET INFORMATION — 1982 FISCAL YEAR
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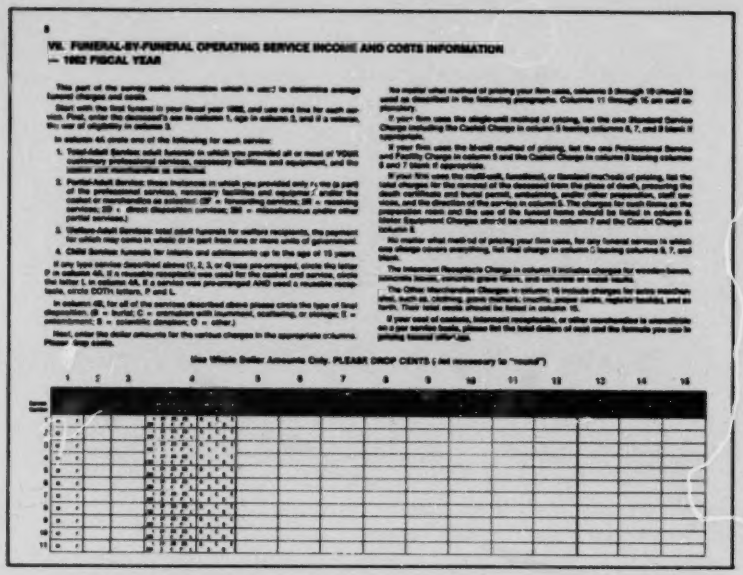
VI. FUNERAL INFORMATION



VII. FUNERAL-BY-FUNERAL OPERATING SERVICE INCOME AND COSTS INFORMATION
— 1982 FISCAL YEAR

Use Whole Dollar Amounts Only. PLEASE DROP CENTS (.xx not necessary to "round")

The terms "total-adult services," "partial-adult services," "welfare-adult services," and "child services" appear in many tables throughout this report. These terms are common in the profession and have generally accepted meanings. For the purpose of this statistical abstract, the following definitions are used for the service categories.

First, the term "total-adult services" refers to adult funerals in which the funeral director provides all or most (the total) of the customary professional services, necessary facilities and equipment, motor equipment, and the casket and merchandise as selected.

Second, "partial-adult services" refers to those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment, motor equipment, and/or the casket or merchandise as selected.

Third, the term "welfare-adult services" refers to total-adult funeral services for welfare recipients, the payment for which may come in whole or in part from one or more units of government.

Fourth, the term "child-services" refers to funerals for infants and adolescents up to the age of 15. This conforms to the age-specific death categories of the Mortality Statistics Branch, Division of Vital Statistics, Public Health Service, Department of Health, Education and Welfare. Services for people who are 15 years of age and over are classified as "adult" for the purpose of this study partly because of the size casket required.

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GUIDE TO TABULAR PRESENTATION

All tables in the *Statistical Abstract* are numbered, and most are arranged to conform to earlier editions. In some instances, the table numbers are the same as the page numbers in former editions. To assist in interpretation, the present number for each table is given followed by the page numbers from earlier editions before the tables were numbered. Tables 2. through 8. (pages 2-8) are general in nature. Tables 9. through 12. (pages 9-12) show the source of income. Tables 13. (pages 13-22) show funeral service operating income. Tables 14. (pages 23-33) show average operating expenses. Tables 15. and 16. (pages 34-36) show average values. Tables 17. and 18. (pages 37-38) show selected findings. Tables 19. (pages 39-48) show the ranges in prices of services offered. Tables (13) 20. (pages 49-58) show operating service income controlling for veteran status. Tables (13) 21. through tables (13) 24. (pages 64-103) show funeral service operating income controlling for pricing method. Tables (13) 25. (pages 59-60) show operating service income controlling for sex. Tables 27. and 28. (pages 104-109) show funeral service operating income and miscellaneous characteristics. Tables 29. through 33. are new tables.

The format is identical for all tables numbered 13., reporting operating service income. Reading the headings of each column, we see that the two left-hand columns report "The Percentage of . . ." first, the services reported, and second, the charges reported. All services are divided into the 4 service categories. Total-adult services are further divided into 20 categories of $100 to $500 ranges up to $3,000, and then 1 category of $3,000 or more.

Let us look at a specific example and interpret the values in Table 13. Child services constitute 3.09% of the services reported, whereas child services produce .68% of the charges reported. Similarly, child services, welfare-adult services, and partial-adult services together constitute 20.76% of the services reported, whereas these same three categories produce 8.14% of the charges reported. Similar interpretations may be made for each of the entries in the first two columns in all tables of this type.

The average funeral charges for each of the categories within a service category or within a dollar range for total-adult services is listed in the third column. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices. The fourth column reports the average casket cost for each service category or dollar range.

Tables 14. report Average Funeral Service Operating Expenses for the United States and for the Census Divisions. The left-hand column lists the expense classification, and a detailed explanation of how these expenses are calculated appears in the footnote. The averages for all services are calculated from the total dollars of expenses divided by the total number of funerals reported. The averages for total-adult services, partial-adult services, and child services are proportionately allocated dollars of expenses divided by the number of funerals reported in each category. The proportionate contribution is determined by the proportion of income received from each of these categories. Thus, the values in the total-adult services column reflect the average expenses for each of the classifications divided by the number of total-adult funerals reported. The amount allocated to each of the categories is determined by the proportion of charges reported, that is, it is based on income produced. The number of each type of funeral service is determined by multiplying the percentage reported for that type times the total number of funerals. For example, to determine the number of child services, simply multiply the values in Table 13., that is, .0309 x 125,819 = 3888 child services.

Table 18. presents Average and Percentage Per Service Income and Expenses Statement for All Services. The two left-hand columns of values show the average dollars for charges, costs, expenses, and margins, summarizing the data presented on preceding pages. The two columns of values to the right list the percentages for the dollar values. The percentages reflect charges, costs, expenses, and margins, and their ratio to all operating income. For example, the average Funeral Charges for all services is $1,845 and this represents 76.0% of All Operating Income of which the average is $2,430. The average Operating Margin is $1,691, and this represents 69.6% of All Operating Income. The Net Margin Before Income Taxes averages $140 per funeral, and this represents 5.8% of All Operating Income.

In some tables, details or subtotals do not add to totals, nor do identical values always appear as equal because of rounding.

Grateful appreciation is extended to the funeral directors who participated in this study. Without their cooperation, this compilation of statistics would not have been possible.

Thanks also to the following people whose assistance contributed to the completion of this *Abstract:* Alice Deitrich, William F. Egner, Jr., Elizabeth Palmer, Marilyn Rosen, Elizabeth Turner, Andrea Wellington, Diane Kramer, Sr. Peter Julian Werner, and Kathy Williams.

SUGGESTIONS AND COMMENTS

Suggestions about the presentation of data in the *Statistical Abstract of Funeral Service Facts and Figures of the United States* have been most helpful. You are urged to make your needs known for consideration in planning future editions. Suggestions, comments, or requests for additional information should be sent to Vanderlyn R. Pine, Ph.D., Research and Analysis Consultant, P.O. Box 753, New Paltz, New York, 12561.

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Map of the United States Showing the Census Bureau Divisions, Number of Firms Participating, and the Number of Funerals Reported

1. **New England**
   Maine, New Hampshire
   Vermont, Massachusetts
   Rhode Island, Connecticut
2. **Middle Atlantic**
   New York, New Jersey
   Pennsylvania
3. **South Atlantic**
   Delaware, Maryland
   District of Columbia
   Virginia, West Virginia
   North Carolina
   South Carolina
   Georgia, Florida
4. **East North Central**
   Ohio, Indiana
   Illinois, Michigan
   Wisconsin
5. **West North Central**
   Iowa, Minnesota, Missouri
   North Dakota
   South Dakota, Nebraska
   Kansas
6. **East South Central**
   Kentucky, Tennessee
   Alabama, Mississippi
7. **West South Central**
   Arkansas, Louisiana
   Oklahoma, Texas
8. **Mountain**
   Montana, Idaho, Wyoming
   Colorado, New Mexico
   Arizona, Utah, Nevada
9. **Pacific**
   Washington, Oregon
   California

United States Totals:
Number of Firms, 836 — Number of Funerals, 125,819

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2. Source of Survey Data

	Number of Firms Reporting	Number of Funerals Reported
UNITED STATES	**836**	**125,819**
1. NEW ENGLAND	**41**	**5,370**
Connecticut	7	1,399
Maine	7	804
Massachusetts	17	2,130
New Hampshire	6	597
Rhode Island	1	255
Vermont	3	185
2. MIDDLE ATLANTIC	**121**	**12,459**
Pennsylvania	64	6,473
New Jersey	13	1,928
New York	44	4,058
3. SOUTH ATLANTIC	**78**	**17,255**
Delaware	0	0
District of Columbia	0	0
Florida	10	2,584
Georgia	11	2,357
Maryland	11	4,334
North Carolina	12	2,805
South Carolina	11	1,794
Virginia	10	1,520
West Virginia	13	1,861
4. EAST NORTH CENTRAL	**300**	**43,157**
Illinois	40	6,692
Indiana	31	3,507
Michigan	78	11,424
Ohio	83	13,613
Wisconsin	68	7,921
5. WEST NORTH CENTRAL	**134**	**15,249**
Iowa	23	2,065
Kansas	26	2,952
Minnesota	32	4,468
Missouri	24	3,189
Nebraska	15	1,303
North Dakota	6	576
South Dakota	8	696
6. EAST SOUTH CENTRAL	**48**	**8,777**
Alabama	2	410
Kentucky	27	4,033
Mississippi	5	1,896
Tennessee	14	2,438
7. WEST SOUTH CENTRAL	**57**	**11,744**
Arkansas	8	2,729
Louisiana	8	2,586
Oklahoma	26	4,281
Texas	15	2,148
8. MOUNTAIN	**36**	**5,933**
Arizona	3	907
Colorado	6	1,338
Idaho	5	711
Montana	5	492
Nevada	0	0
New Mexico	6	1,068
Utah	9	1,199
Wyoming	2	218
9. PACIFIC	**21**	**5,875**
California	0	0
Oregon	8	1,572
Washington	12	3,604
Hawaii	1	699
Alaska	0	0

SOURCE OF SURVEY DATA **The Percentage of Firms Reporting and the Average Number of All Services Conducted Per Firm**

3.

DIVISION	VOLUME CATEGORY											
	0-99		100-199		200-299		300-499		500 AND MORE		ALL FIRMS	
	%	N	%	N	%	N	%	N	%	N	%	N
UNITED STATES	45	62	33	137	13	238	7	389	2	859	100	151
1. NEW ENGLAND	34	58	54	133	5	250	7	375	0	0	100	131
2. MIDDLE ATLANTIC	61	59	31	137	6	242	0	0	2	628	100	103
3. SOUTH ATLANTIC	28	70	32	138	18	231	14	407	8	760	100	221
4. EAST NORTH CENTRAL	47	60	32	133	12	242	8	389	1	1101	100	144
5. WEST NORTH CENTRAL	58	63	29	142	10	237	2	360	1	603	100	114
6. EAST SOUTH CENTRAL	36	77	29	136	25	242	8	399	2	1080	100	183
7. WEST SOUTH CENTRAL	26	57	39	140	19	230	11	368	5	1020	100	206
8. MOUNTAIN	39	71	31	138	19	248	8	380	3	545	100	165
9. PACIFIC	10	76	37	147	24	214	19	392	10	955	100	280

SOURCE OF SURVEY DATA **The Percentage of All Services Conducted and the Total Number of Firms Reporting Per Volume Category**

3.A.

DIVISION	VOLUME CATEGORY											
	0-99		100-199		200-299		300-499		500 AND MORE		ALL FIRMS	
	%	N	%	N	%	N	%	N	%	N	%	N
UNITED STATES	19	376	30	274	20	108	18	59	13	19	100	836
1. NEW ENGLAND	15	14	55	22	9	2	21	3	0	0	100	41
2. MIDDLE ATLANTIC	35	75	41	37	14	7	0	0	10	2	100	121
3. SOUTH ATLANTIC	9	22	20	25	19	14	26	11	26	6	100	78
4. EAST NORTH CENTRAL	19	139	29	96	21	37	23	25	8	3	100	300
5. WEST NORTH CENTRAL	33	78	36	39	20	13	7	3	4	1	100	134
6. EAST SOUTH CENTRAL	15	17	22	14	33	12	18	4	12	1	100	48
7. WEST SOUTH CENTRAL	7	15	26	22	22	11	19	6	26	3	100	57
8. MOUNTAIN	17	14	26	11	29	7	19	3	9	1	100	36
9. PACIFIC	3	2	20	8	18	5	27	4	32	2	100	21

FORM OF OWNERSHIP

The Percentage of Firms Reporting Their Form of Ownership

4.

DIVISION	*INDIVIDUAL PROPRIETORSHIP*	*PARTNERSHIP*	*CORPORATIONS*		*ALL FIRMS*
			PRIVATE	*PUBLIC*	
UNITED STATES	21	6	72	1	100
1. *NEW ENGLAND*	10	5	85	0	100
2. *MIDDLE ATLANTIC*	32	1	66	1	100
3. *SOUTH ATLANTIC*	9	3	88	0	100
4. *EAST NORTH CENTRAL*	23	7	69	1	100
5. *WEST NORTH CENTRAL*	25	4	70	1	100
6. *EAST SOUTH CENTRAL*	8	17	75	0	100
7. *WEST SOUTH CENTRAL*	14	11	73	2	100
8. *MOUNTAIN*	17	8	75	0	100
9. *PACIFIC*	5	10	80	5	100

COLLECTION PROCEDURES

The Percentage of Firms Reporting That They Use Specific Collection Procedures

5.

DIVISION	*PERCENT ALLOWING CASH DISCOUNT*	*PERCENT CHARGING INTEREST*	*PERCENT USING SALES CONTRACT*	*PERCENT USING FINANCE PLANS*
UNITED STATES	19	60	93	14
1. *NEW ENGLAND*	17	73	93	10
2. *MIDDLE ATLANTIC*	14	53	99	9
3. *SOUTH ATLANTIC*	19	64	94	18
4. *EAST NORTH CENTRAL*	16	58	91	12
5. *WEST NORTH CENTRAL*	19	63	93	7
6. *EAST SOUTH CENTRAL*	25	44	81	19
7. *WEST SOUTH CENTRAL*	35	53	95	39
8. *MOUNTAIN*	17	78	94	33
9. *PACIFIC*	38	86	90	19

PERSONNEL

The Percentage of Licensees Among the Full-time Personnel of the Firms Reporting and the Percentage of Firms Reporting That They Have Specific Personnel Benefit Plans

6.

DIVISION	*FULL TIME PERSONNEL*		*PERSONNEL BENEFITS*	
	PERCENT LICENSED EMPLOYEES	*PERCENT LICENSED OWNERS*	*PERCENT WITH EMPLOYEE RETIREMENT PLAN*	*PERCENT WITH PROFIT-SHARING PLAN*
UNITED STATES	51	85	34	23
1. *NEW ENGLAND*	51	92	34	15
2. *MIDDLE ATLANTIC*	61	87	30	12
3. *SOUTH ATLANTIC*	46	84	37	28
4. *EAST NORTH CENTRAL*	53	85	37	27
5. *WEST NORTH CENTRAL*	61	90	35	19
6. *EAST SOUTH CENTRAL*	45	71	31	17
7. *WEST SOUTH CENTRAL*	47	83	18	37
8. *MOUNTAIN*	49	74	39	19
9. *PACIFIC*	52	79	38	38

MOTOR EQUIPMENT

The Percentage of Firms Reporting That They Operate an Ambulance Service and the Percentage of Firms Reporting the Way in Which They Acquire Their Motor Equipment

7.

DIVISION	*PERCENT OPERATING AMBULANCE SERVICE*	*PERCENT OWNING ALL OF IT*	*PERCENT OWNING PART OF IT AND RENTING PART OF IT*	*PERCENT RENTING ALL OF IT*	*PERCENT POOLING IT WITH OTHERS*	*ALL FIRMS*
UNITED STATES	4	59	36	4	1	100
1. *NEW ENGLAND*	2	39	56	5	0	100
2. *MIDDLE ATLANTIC*	2	40	53	5	2	100
3. *SOUTH ATLANTIC*	5	74	22	4	0	100
4. *EAST NORTH CENTRAL*	7	52	43	5	0	100
5. *WEST NORTH CENTRAL*	4	71	24	4	1	100
6. *EAST SOUTH CENTRAL*	4	67	27	6	0	100
7. *WEST SOUTH CENTRAL*	2	84	16	0	0	100
8. *MOUNTAIN*	3	77	17	6	0	100
9. *PACIFIC*	0	75	15	5	5	100

INVESTMENT

The Average Investment Per Total-Adult Funeral Service

	DIVISION	ACCOUNTS RECEIVABLE	MERCHANDISE INVENTORY	BUILDING	FUNERAL SERVICE EQUIPMENT	MOTOR EQUIPMENT	TOTAL INVESTMENT
8.	UNITED STATES	367	135	962	315	332	2111
	1. NEW ENGLAND	377	102	779	248	314	1820
	2. MIDDLE ATLANTIC	306	119	911	316	372	2025
	3. SOUTH ATLANTIC	420	117	893	285	310	2025
	4. EAST NORTH CENTRAL	374	138	1016	338	333	2200
	5. WEST NORTH CENTRAL	430	184	1039	354	367	2374
	6. EAST SOUTH CENTRAL	380	132	925	311	306	2053
	7. WEST SOUTH CENTRAL	321	147	1302	331	375	2476
	8. MOUNTAIN	329	135	722	282	317	1784
	9. PACIFIC	209	63	332	166	179	948

CHARGES AS A PERCENT OF GROSS SALES FOR TOTAL-ADULT SERVICES

The Percentage of Charges for Each Category for Total-Adult Funeral Services

	DIVISION	PERCENT FUNERAL CHARGES[a]	PERCENT INTERMENT RECEPTACLE CHARGE[b]	PERCENT OTHER FUNERAL HOME CHARGES[c]	PERCENT CASH ADVANCES	ALL CHARGES
9.	UNITED STATES	76.6	12.9	.9	9.6	100.0
	1. NEW ENGLAND	78.8	9.6	.5	11.1	100.0
	2. MIDDLE ATLANTIC	75.3	13.1	.9	10.7	100.0
	3. SOUTH ATLANTIC	77.2	13.5	1.3	8.0	100.0
	4. EAST NORTH CENTRAL	75.0	13.6	.4	11.0	100.0
	5. WEST NORTH CENTRAL	74.7	14.5	.5	10.3	100.0
	6. EAST SOUTH CENTRAL	76.2	14.3	1.5	8.0	100.0
	7. WEST SOUTH CENTRAL	81.4	11.8	.8	6.0	100.0
	8. MOUNTAIN	81.5	8.0	1.7	8.8	100.0
	9. PACIFIC	84.9	4.7	5.2	5.2	100.0

[a]*The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

[b]*The term "Interment Receptacle Charge" refers to the charge made for either a wooden box, concrete box, concrete grave liner, or a concrete or metal vault.*

[c]*The term "Other Funeral Home Charges" refers to charges made for additional items selected such as clothing, other funeral merchandise, additional automotive equipment, and other miscellaneous items.*

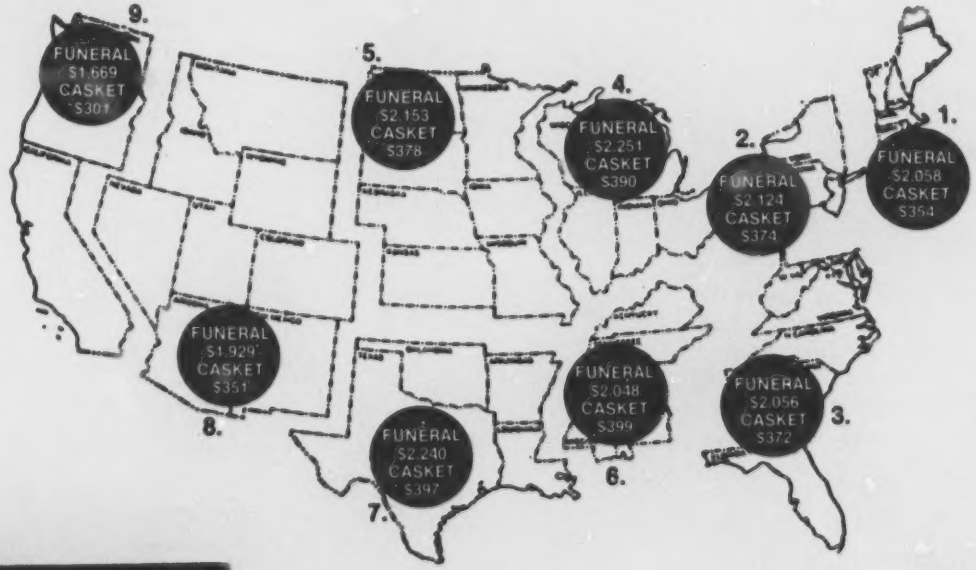
CHARGES AND COSTS **The Average Funeral Charges[a] and the Average Casket Cost**

DIVISION	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
10. UNITED STATES	2138	379	1845	321
1. NEW ENGLAND	2058	354	1843	312
2. MIDDLE ATLANTIC	2124	374	1842	317
3. SOUTH ATLANTIC	2056	372	1753	310
4. EAST NORTH CENTRAL	2251	390	1962	334
5. WEST NORTH CENTRAL	2153	378	1877	326
6. EAST SOUTH CENTRAL	2048	399	1835	351
7. WEST SOUTH CENTRAL	2240	397	1939	340
8. MOUNTAIN	1929	351	1502	268
9. PACIFIC	1669	301	1345	232

[a]*The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

Map Shows Average Funeral CHARGES and Average Casket COSTS for Each Census Bureau Division for Total Adult Services

United States Totals:
Funeral Charges $2,138 — Casket Cost, $379



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AVERAGE FUNERAL CHARGES PER FIRM

Highest, Median, and Lowest Average Funeral Charges[a] for the Total-Adult Funeral Services

11.

DIVISION	HIGHEST	MEDIAN	LOWEST
UNITED STATES	4532	2164	986
1. NEW ENGLAND	2869	1954	1448
2. MIDDLE ATLANTIC	4532	2072	1212
3. SOUTH ATLANTIC	3194	2099	986
4. EAST NORTH CENTRAL	3622	2246	1100
5. WEST NORTH CENTRAL	3183	2178	1347
6. EAST SOUTH CENTRAL	2720	2057	1285
7. WEST SOUTH CENTRAL	3169	2263	1549
8. MOUNTAIN	2585	1977	1183
9. PACIFIC	2399	1730	1170

[a]The average funeral charges for each firm participating in the survey was computed. This table reflects that firm which has the highest average, that firm which has the median average, and that firm which has the lowest average funeral charges for its total-adult funeral services. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

INTERMENT RECEPTACLE

The Percentage of Times an Interment Receptacle Was Used and the Average Sale and Cost of the Interment Receptacle[a]

12.

DIVISION	PERCENT USED		AVERAGE ALL SERVICES		AVERAGE WHEN USED	
	TOTAL-ADULT	ALL SERVICES	SALE	COST	SALE	COST
UNITED STATES	82	73	309	163	425	225
1. NEW ENGLAND	74	69	228	126	332	183
2. MIDDLE ATLANTIC	85	74	316	162	425	219
3. SOUTH ATLANTIC	80	68	297	156	436	229
4. EAST NORTH CENTRAL	90	80	354	186	442	232
5. WEST NORTH CENTRAL	89	80	367	201	461	252
6. EAST SOUTH CENTRAL	89	82	351	180	427	220
7. WEST SOUTH CENTRAL	76	68	284	149	418	219
8. MOUNTAIN	61	51	143	83	281	163
9. PACIFIC	36	29	70	42	243	145

[a]The term "Interment Receptacle" refers to wooden boxes, concrete boxes, concrete grave liners, and concrete or metal vaults.

OPERATING SERVICE INCOME
(125819 FUNERALS)

13. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES[a]*	*CASKET COST*
CHILD SERVICES	3.09	.68	406	78
WELFARE-ADULT SERVICES	1.64	.52	582	99
PARTIAL-ADULT SERVICES	16.03	6.94	798	103
TOTAL ABOVE SERVICES	20.76	8.14	723	99
0- 299	.13	.01	146	68
300- 499	.48	.11	406	58
500- 699	1.02	.34	612	87
700- 899	1.04	.46	810	126
900- 999	.69	.36	960	141
1000-1099	.75	.43	1053	143
1100-1199	1.10	.69	1155	156
1200-1299	1.35	.92	1254	168
1300-1399	1.94	1.42	1358	185
1400-1499	2.76	2.18	1457	199
1500-1599	3.23	2.72	1558	213
1600-1699	4.03	3.63	1658	244
1700-1799	4.48	4.27	1757	257
1800-1899	5.24	5.27	1857	285
1900-1999	5.48	5.81	1958	313
2000-2099	4.87	5.43	2055	342
2100-2199	5.45	6.37	2155	369
2200-2299	5.38	6.57	2255	399
2300-2499	9.98	13.00	2400	433
2500-2999	13.84	20.38	2715	524
3000 *OR MORE*	6.00	11.49	3536	802
TOTAL TOTAL-ADULT SERVICES	79.24	91.86	2138	379
TOTAL OF ALL SERVICES	100.00	100.00	1845	321

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(5370 FUNERALS)

13.1. NEW ENGLAND

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	2.27	.42	341	65
WELFARE-ADULT SERVICES	2.05	.59	527	112
PARTIAL-ADULT SERVICES	10.86	4.25	722	77
TOTAL ABOVE SERVICES	15.18	5.26	639	80
0- 299	.13	.01	135	50
300- 499	.26	.06	444	51
500- 699	.50	.16	581	87
700- 899	1.10	.48	801	105
900- 999	.74	.38	950	92
1000-1099	.88	.51	1064	120
1100-1199	1.34	.85	1164	138
1200-1299	2.27	1.53	1243	159
1300-1399	2.09	1.53	1352	161
1400-1499	3.82	3.00	1451	203
1500-1599	3.35	2.83	1555	223
1600-1699	5.44	4.88	1653	272
1700-1799	5.46	5.19	1753	277
1800-1899	7.60	7.62	1847	312
1900-1999	8.01	8.47	1950	340
2000-2099	7.11	7.90	2048	379
2100-2199	5.51	6.43	2148	404
2200-2299	5.27	6.44	2252	423
2300-2499	7.97	10.36	2395	406
2500-2999	10.01	14.70	2705	462
3000 OR MORE	5.96	11.41	3529	697
TOTAL TOTAL-ADULT SERVICES	84.82	94.74	2058	354
TOTAL OF ALL SERVICES	100.00	100.00	1843	312

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(12459 FUNERALS)

13.2. MIDDLE ATLANTIC

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	2.64	.47	325	53
WELFARE-ADULT SERVICES	1.48	.51	630	108
PARTIAL-ADULT SERVICES	15.80	6.68	780	92
TOTAL ABOVE SERVICES	19.92	7.66	709	88
0- 299	.18	.02	186	116
300- 499	.34	.07	402	65
500- 699	.79	.26	597	91
700- 899	.87	.38	796	123
900- 999	.51	.27	955	122
1000-1099	.80	.46	1045	151
1100-1199	1.05	.66	1147	163
1200-1299	1.43	.97	1253	173
1300-1399	1.87	1.37	1354	190
1400-1499	3.09	2.45	1457	197
1500-1599	3.56	3.01	1557	218
1600-1699	3.78	3.39	1653	249
1700-1799	4.79	4.56	1752	267
1800-1899	5.51	5.56	1855	290
1900-1999	5.70	6.05	1956	317
2000-2099	5.34	5.95	2052	354
2100-2199	6.55	7.66	2155	372
2200-2299	5.52	6.74	2249	398
2300-2499	9.96	12.96	2398	433
2500-2999	12.66	18.53	2699	520
3000 OR MORE	5.79	11.02	3506	744
TOTAL TOTAL-ADULT SERVICES	80.08	92.34	2124	374
TOTAL OF ALL SERVICES	100.00	100.00	1842	317

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(17255 FUNERALS)

13.3. SOUTH ATLANTIC

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	2.58	.72	492	97
WELFARE-ADULT SERVICES	.60	.24	699	101
PARTIAL-ADULT SERVICES	20.00	8.94	783	103
TOTAL ABOVE SERVICES	23.18	9.90	748	103
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 299	.09	.01	129	42
300- 499	.35	.08	416	38
500- 699	1.26	.44	620	49
700- 899	1.22	.56	802	100
900- 999	.62	.34	962	143
1000-1099	.92	.55	1054	154
1100-1199	1.42	.94	1157	167
1200-1299	1.66	1.18	1246	166
1300-1399	2.30	1.78	1357	192
1400-1499	3.66	3.05	1458	221
1500-1599	3.41	3.02	1555	215
1600-1699	4.72	4.46	1656	244
1700-1799	5.28	5.29	1757	273
1800-1899	5.23	5.54	1856	306
1900-1999	5.76	6.45	1962	330
2000-2099	4.53	5.31	2058	342
2100-2199	4.64	5.71	2157	385
2200-2299	4.73	6.08	2253	397
2300-2499	9.26	12.67	2396	438
2500-2999	10.52	16.18	2696	539
3000 OR MORE	5.24	10.47	3504	883
TOTAL TOTAL-ADULT SERVICES	76.82	90.10	2056	372
TOTAL OF ALL SERVICES	100.00	100.00	1753	310

[a]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(43157 FUNERALS)

13.4. EAST NORTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.08	.63	403	70
WELFARE-ADULT SERVICES	2.28	.64	553	86
PARTIAL-ADULT SERVICES	14.75	7.09	942	124
TOTAL ABOVE SERVICES	20.11	8.36	816	112
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 299	.06	.00	146	88
300- 499	.25	.05	405	62
500- 699	.85	.27	630	95
700- 899	1.01	.43	833	122
900- 999	.62	.31	961	143
1000-1099	.47	.25	1048	129
1100-1199	.85	.50	1156	146
1200-1299	.80	.52	1259	158
1300-1399	1.47	1.02	1364	171
1400-1499	2.00	1.48	1454	178
1500-1599	2.57	2.04	1559	196
1600-1699	3.26	2.76	1658	219
1700-1799	4.00	3.59	1760	234
1800-1899	4.80	4.55	1861	256
1900-1999	5.15	5.15	1961	283
2000-2099	4.88	5.12	2057	321
2100-2199	5.64	6.20	2156	347
2200-2299	5.24	6.02	2256	383
2300-2499	10.94	13.38	2402	417
2500-2999	17.33	24.01	2720	513
3000 OR MORE	7.71	13.99	3560	788
TOTAL TOTAL-ADULT SERVICES	79.89	91.64	2251	390
TOTAL OF ALL SERVICES	100.00	100.00	1962	334

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(15249 FUNERALS)

13.5. WEST NORTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.23	.54	316	77
WELFARE-ADULT SERVICES	1.65	.58	664	141
PARTIAL-ADULT SERVICES	13.53	5.32	737	92
TOTAL ABOVE SERVICES	18.41	6.44	656	93
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 299	.12	.01	145	46
300- 499	.45	.10	418	49
500- 699	1.18	.38	601	92
700- 899	.74	.31	790	148
900- 999	.75	.38	964	164
1000-1099	.50	.28	1046	162
1100-1199	.83	.51	1155	162
1200-1299	1.10	.74	1263	172
1300-1399	1.76	1.27	1356	191
1400-1499	2.31	1.80	1461	189
1500-1599	3.65	3.04	1561	200
1600-1699	3.94	3.48	1659	212
1700-1799	4.78	4.48	1757	232
1800-1899	4.87	4.81	1853	268
1900-1999	6.48	6.74	1955	311
2000-2099	5.42	5.94	2054	331
2100-2199	5.53	6.35	2155	358
2200-2299	5.94	7.13	2252	400
2300-2499	10.66	13.63	2402	439
2500-2999	15.04	21.75	2718	529
3000 OR MORE	5.55	10.43	3530	813
TOTAL TOTAL-ADULT SERVICES	81.59	93.56	2153	378
TOTAL OF ALL SERVICES	100.00	100.00	1877	326

[a]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(8777 FUNERALS)

13.6. EAST SOUTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	2.29	.70	562	106
WELFARE-ADULT SERVICES	.71	.24	634	106
PARTIAL-ADULT SERVICES	11.81	3.99	618	73
TOTAL ABOVE SERVICES	14.81	4.93	610	80
0- 299	.25	.02	172	63
300- 499	.67	.15	413	89
500- 699	.46	.16	639	84
700- 899	1.33	.58	804	117
900- 999	1.22	.64	961	168
1000-1099	1.12	.65	1068	155
1100-1199	1.38	.87	1158	162
1200-1299	2.06	1.42	1264	175
1300-1399	3.29	2.44	1362	192
1400-1499	4.07	3.24	1463	197
1500-1599	3.83	3.26	1564	218
1600-1699	4.45	4.04	1664	269
1700-1799	5.42	5.21	1763	296
1800-1899	5.84	5.93	1861	325
1900-1999	5.31	5.68	1962	364
2000-2099	4.80	5.37	2053	383
2100-2199	6.67	7.83	2155	406
2200-2299	5.54	6.81	2257	428
2300-2499	10.57	13.83	2402	474
2500-2999	12.49	18.62	2736	625
3000 OR MORE	4.42	8.32	3452	926
TOTAL TOTAL-ADULT SERVICES	85.19	95.07	2048	399
TOTAL OF ALL SERVICES	100.00	100.00	1835	351

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(11744 FUNERALS)

13.7. WEST SOUTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.53	.86	474	92
WELFARE-ADULT SERVICES	.57	.19	631	122
PARTIAL-ADULT SERVICES	15.14	5.63	721	100
TOTAL ABOVE SERVICES	19.24	6.68	673	99
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 299	.24	.02	127	65
300- 499	.46	.09	386	98
500- 699	1.18	.35	581	118
700- 899	.72	.29	796	149
900- 999	.25	.12	964	135
1000-1099	.74	.40	1055	161
1100-1199	.91	.54	1159	149
1200-1299	1.40	.90	1256	161
1300-1399	1.42	.99	1352	174
1400-1499	2.12	1.60	1459	201
1500-1599	2.71	2.18	1560	199
1600-1699	3.43	2.94	1664	215
1700-1799	3.31	3.01	1761	234
1800-1899	5.30	5.10	1868	267
1900-1999	4.57	4.63	1965	281
2000-2099	3.66	3.89	2061	334
2100-2199	5.38	6.00	2160	377
2200-2299	6.05	7.06	2264	409
2300-2499	11.59	14.39	2407	445
2500-2999	17.66	24.82	2722	507
3000 OR MORE	7.66	14.01	3542	779
TOTAL TOTAL-ADULT SERVICES	80.76	93.32	2240	397
TOTAL OF ALL SERVICES	100.00	100.00	1939	340

[a]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(5933 FUNERALS)

13.8. MOUNTAIN

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	5.24	1.46	417	92
WELFARE-ADULT SERVICES	1.57	.50	477	99
PARTIAL-ADULT SERVICES	26.23	12.03	689	100
TOTAL ABOVE SERVICES	33.04	13.99	636	99
0- 299	.27	.02	119	44
300- 499	.19	.05	423	51
500- 699	.52	.21	605	65
700- 899	.98	.52	795	109
900- 999	.96	.61	950	121
1000-1099	1.03	.72	1052	148
1100-1199	1.94	1.47	1138	172
1200-1299	1.84	1.53	1250	173
1300-1399	2.87	2.58	1353	214
1400-1499	3.35	3.24	1451	219
1500-1599	4.72	4.88	1552	242
1600-1699	4.36	4.80	1650	278
1700-1799	3.81	4.44	1749	279
1800-1899	5.46	6.73	1849	307
1900-1999	4.47	5.78	1943	354
2000-2099	4.58	6.26	2052	359
2100-2199	4.42	6.32	2148	408
2200-2299	5.83	8.77	2258	410
2300-2499	7.51	11.94	2385	473
2500-2999	6.08	10.91	2693	557
3000 OR MORE	1.77	4.23	3592	907
TOTAL TOTAL-ADULT SERVICES	66.96	86.01	1929	351
TOTAL OF ALL SERVICES	100.00	100.00	1502	268

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(5875 FUNERALS)

13.9. PACIFIC

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	4.12	1.02	332	63
WELFARE-ADULT SERVICES	3.57	1.50	564	81
PARTIAL-ADULT SERVICES	23.19	11.71	680	79
TOTAL ABOVE SERVICES	30.88	14.23	620	77
0- 299	.05	.00	119	61
300- 499	3.25	.96	398	43
500- 699	3.08	1.39	607	86
700- 899	2.04	1.21	796	176
900- 999	1.36	.98	966	121
1000-1099	1.91	1.49	1051	120
1100-1199	1.72	1.47	1153	143
1200-1299	2.40	2.23	1250	186
1300-1399	2.77	2.80	1355	195
1400-1499	3.98	4.30	1451	215
1500-1599	4.22	4.89	1559	275
1600-1699	7.46	9.17	1654	326
1700-1799	5.02	6.53	1748	316
1800-1899	5.38	7.38	1846	362
1900-1999	4.74	6.84	1945	384
2000-2099	4.12	6.27	2047	412
2100-2199	3.25	5.22	2160	393
2200-2299	4.58	7.66	2248	409
2300-2499	3.92	6.96	2390	418
2500-2999	3.30	6.53	2661	503
3000 OR MORE	.58	1.50	3485	829
TOTAL TOTAL-ADULT SERVICES	69.12	85.77	1669	301
TOTAL OF ALL SERVICES	100.00	100.00	1345	232

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(125819 FUNERALS)

14. *UNITED STATES*

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	*CHILD SERVICES*	*PARTIAL ADULT SERVICES*	*TOTAL ADULT SERVICES (INCLUDING WELFARE)*	*ALL SERVICES*
1. *AUTOMOBILE*	31	63	169	148
2. *COLLECTION*	8	14	38	33
3. *DIRECT FUNERAL*[b]	17	34	85	75
4. *FACILITIES AND EQUIPMENT*	58	115	299	262
5. *GENERAL*[c]	39	74	191	168
6. *PERSONNEL*	153	309	804	705
7. *PROMOTION*	13	29	71	63
8. *TAXES*	22	41	111	97
ALL OPERATING EXPENSES	341	680	1769	1550

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Tele graph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(5370 FUNERALS)

14.1. *NEW ENGLAND* **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	*CHILD SERVICES*	*PARTIAL ADULT SERVICES*	*TOTAL ADULT SERVICES (INCLUDING WELFARE)*	*ALL SERVICES*
1. *AUTOMOBILE*	27	57	171	155
2. *COLLECTION*	8	12	34	31
3. *DIRECT FUNERAL*[b]	19	31	93	84
4. *FACILITIES AND EQUIPMENT*	63	113	330	301
5. *GENERAL*[c]	32	67	179	164
6. *PERSONNEL*	122	260	724	660
7. *PROMOTION*	11	19	56	51
8. *TAXES*	22	40	118	107
ALL OPERATING EXPENSES	304	598	1706	1554

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(12459 FUNERALS)

14.2. MIDDLE ATLANTIC **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	25	66	192	168
2. COLLECTION	5	9	23	20
3. DIRECT FUNERAL[b]	17	41	103	91
4. FACILITIES AND EQUIPMENT	53	128	348	306
5. GENERAL[c]	27	81	192	170
6. PERSONNEL	123	291	778	684
7. PROMOTION	13	32	77	68
8. TAXES	16	37	93	82
ALL OPERATING EXPENSES	279	684	1808	1590

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported in the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(17255 FUNERALS)

14.3. SOUTH ATLANTIC

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	35	60	154	133
2. COLLECTION	9	11	38	32
3. DIRECT FUNERAL[b]	19	34	75	65
4. FACILITIES AND EQUIPMENT	72	108	268	231
5. GENERAL[c]	37	66	168	144
6. PERSONNEL	208	314	877	747
7. PROMOTION	14	29	64	55
8. TAXES	28	35	104	88
ALL OPERATING EXPENSES	422	658	1746	1495

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(43157 FUNERALS)

14.4. EAST NORTH CENTRAL

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	32	77	178	159
2. COLLECTION	7	16	36	32
3. DIRECT FUNERAL[b]	15	35	80	71
4. FACILITIES AND EQUIPMENT	60	147	334	298
5. GENERAL[c]	35	78	183	163
6. PERSONNEL	153	362	849	756
7. PROMOTION	15	37	82	73
8. TAXES	24	54	130	115
ALL OPERATING EXPENSES	341	805	1872	1667

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(15249 FUNERALS)

14.5. WEST NORTH CENTRAL — **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	24	56	165	146
2. COLLECTION	5	11	29	26
3. DIRECT FUNERAL[b]	13	29	86	76
4. FACILITIES AND EQUIPMENT	41	102	285	252
5. GENERAL[c]	26	64	182	161
6. PERSONNEL	119	295	807	716
7. PROMOTION	10	26	71	63
8. TAXES	15	39	109	96
ALL OPERATING EXPENSES	253	621	1734	1536

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(8777 FUNERALS)

14.6. EAST SOUTH CENTRAL — **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	37	47	150	135
2. COLLECTION	20	17	64	58
3. DIRECT FUNERAL[b]	19	28	89	80
4. FACILITIES AND EQUIPMENT	68	67	244	219
5. GENERAL[c]	66	53	192	173
6. PERSONNEL	224	290	851	770
7. PROMOTION	17	20	63	57
8. TAXES	30	30	101	91
ALL OPERATING EXPENSES	481	551	1754	1583

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(11744 FUNERALS)

14.7. WEST SOUTH CENTRAL — **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	41	67	196	171
2. COLLECTION	13	24	62	55
3. DIRECT FUNERAL[b]	20	35	95	83
4. FACILITIES AND EQUIPMENT	58	85	283	245
5. GENERAL[c]	66	103	292	255
6. PERSONNEL	141	246	701	612
7. PROMOTION	15	20	63	55
8. TAXES	19	31	98	85
ALL OPERATING EXPENSES	373	612	1790	1562

[a]Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.

[b]Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.

[c]Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(5933 FUNERALS)

14.8. MOUNTAIN

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	33	48	133	105
2. COLLECTION	6	12	32	26
3. DIRECT FUNERAL[b]	19	35	102	80
4. FACILITIES AND EQUIPMENT	60	84	222	178
5. GENERAL[c]	40	64	164	131
6. PERSONNEL	155	253	677	538
7. PROMOTION	9	22	48	39
8. TAXES	22	28	80	63
ALL OPERATING EXPENSES	344	546	1458	1161

[a]Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.

[b]Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.

[c]Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(5875 FUNERALS)

14.9. PACIFIC

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	20	45	99	83
2. COLLECTION	6	12	27	22
3. DIRECT FUNERAL[b]	16	30	67	56
4. FACILITIES AND EQUIPMENT	42	91	205	172
5. GENERAL[c]	34	80	174	147
6. PERSONNEL	142	276	619	520
7. PROMOTION	15	29	61	52
8. TAXES	19	39	89	74
ALL OPERATING EXPENSES	294	603	1341	1126

[a]Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.

[b]Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.

[c]Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.

SELECTED EXPENSES

Average Per Total-Adult Funeral Service

DIVISION	PERSONNEL		AUTOMOBILE	BUILDING
	EMPLOYEES' COMPENSATION	OWNERS' COMPENSATION		
14.S. UNITED STATES	374	430	169	299
1. NEW ENGLAND	317	407	171	330
2. MIDDLE ATLANTIC	314	462	192	348
3. SOUTH ATLANTIC	464	413	154	268
4. EAST NORTH CENTRAL	359	489	178	334
5. WEST NORTH CENTRAL	299	508	165	285
6. EAST SOUTH CENTRAL	416	435	150	244
7. WEST SOUTH CENTRAL	475	225	196	283
8. MOUNTAIN	331	346	133	222
9. PACIFIC	375	244	99	205

15.

AVERAGE MARGINS (ALL SERVICES)

All Services by Division

	NEW ENGLAND	MIDDLE ATLANTIC	SOUTH ATLANTIC	EAST N. CENTRAL	WEST N. CENTRAL
AVERAGE SERVICES PER FIRM	131	103	221	144	114
AVERAGE FUNERAL CHARGES	1843	1842	1753	1962	1877
AVERAGE INTERMENT RECEPTACLE CHARGE[a]	228	316	297	354	367
AVERAGE OTHER FUNERAL HOME CHARGES[a]	13	23	36	13	17
AVERAGE CASH ADVANCES	277	280	201	312	279
AVERAGE ALL CHARGES	2361	2461	2287	2641	2540
AVERAGE FUNERAL SERVICE OPERATING EXPENSES	-1554	-1590	-1495	-1667	-1536
AVERAGE CASKET COST	-312	-317	-310	-334	-326
AVERAGE INTERMENT RECEPTACLE COST	-126	-162	-156	-186	-201
AVERAGE OTHER COSTS	-9	-12	-22	-10	-9
AVERAGE CASH ADVANCES	-269	-273	-189	-291	-270
AVERAGE ALL EXPENSES AND COSTS	-2270	-2354	-2172	-2488	-2342
AVERAGE NET MARGIN	91	107	115	153	198

[a] *The amounts for interment receptacle charge and other funeral home charges represent the average amounts spend for all services reported regardless of whether an interment receptacle was used or whether there were other funeral home charges.*

15. AVERAGE MARGINS
(ALL SERVICES)

All Services by Division

	EAST S. CENTRAL	WEST S. CENTRAL	MOUNTAIN	PACIFIC	UNITED STATES
AVERAGE SERVICES PER FIRM	183	206	165	280	151
AVERAGE FUNERAL CHARGES	1835	1939	1502	1345	1845
AVERAGE INTERMENT RECEPTACLE CHARGE[a]	351	284	143	70	309
AVERAGE OTHER FUNERAL HOME CHARGES[a]	38	22	40	84	25
AVERAGE CASH ADVANCES	206	157	196	99	251
AVERAGE ALL CHARGES	2430	2402	1881	1598	2430
AVERAGE FUNERAL SERVICE OPERATING EXPENSES	-1583	-1562	-1161	-1126	-1550
AVERAGE CASKET COST	-351	-340	-268	-232	-321
AVERAGE INTERMENT RECEPTACLE COST	-180	-149	-83	-42	-163
AVERAGE OTHER COSTS	-19	-11	-23	-47	-15
AVERAGE CASH ADVANCES	-196	-150	-207	-112	-240
AVERAGE ALL EXPENSES AND COSTS	-2329	-2212	-1742	-1559	-2289
AVERAGE NET MARGIN	101	190	139	39	141

[a] *The amounts for interment receptacle charge and other funeral home charges represent the average amounts spend for all services reported regardless of whether an interment receptacle was used or whether there were other funeral home charges.*

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)

(125819 FUNERALS, 836 FIRMS)

16. UNITED STATES

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	45	33	13	7	2	100
AVERAGE SERVICES PER FIRM	62	137	238	389	859	151
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1899	1884	1922	1814	1598	1845
INTERMENT RECEPTACLE CHARGE	381	326	300	269	236	309
OTHER FUNERAL HOME CHARGES	23	21	24	22	44	25
CASH ADVANCES	259	262	262	260	181	251
ALL OPERATING INCOME	2562	2493	2508	2365	2059	2430
MERCHANDISE COSTS						
CASKET COSTS	-333	-323	-329	-314	-293	-321
INTERMENT RECEPTACLE COSTS	-204	-171	-155	-141	-130	-163
OTHER FUNERAL HOME COSTS	-16	-13	-11	-13	-25	-15
CASH ADVANCES	-249	-250	-239	-256	-180	-240
ALL MERCHANDISE COSTS	-802	-757	-734	-724	-628	-739
OPERATING MARGIN	1760	1736	1774	1641	1431	1691
OPERATING EXPENSES						
AUTOMOBILE	-179	-152	-145	-145	-102	-148
COLLECTION	-26	-35	-40	-32	-31	-33
DIRECT FUNERAL	-86	-81	-75	-71	-53	-75
FACILITIES AND EQUIPMENT	-313	-263	-263	-251	-201	-262
GENERAL	-199	-169	-165	-162	-135	-168
PERSONNEL	-631	-719	-750	-741	-657	-705
PROMOTION	-64	-58	-62	-66	-68	-63
TAXES	-98	-101	-104	-91	-82	-97
ALL OPERATING EXPENSES	-1596	-1578	-1604	-1559	-1329	-1551
NET MARGIN	164	158	170	82	102	140
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	21276	44907	81325	112260	216513	47637
MERCHANDISE INVENTORY	11901	17679	23651	28595	50281	17363
BUILDING	78734	103312	183714	267001	529013	123872
FUNERAL SERVICE EQUIPMENT	22422	38400	64123	85006	169164	40798
MOTOR EQUIPMENT	26171	44024	63648	75902	140904	42981
ALL INVESTMENTS	160504	248322	416461	568764	1105875	272651
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2154	2153	2199	2171	1932	2138
CASKET COST	384	376	382	385	365	379

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(5370 FUNERALS, 41 FIRMS)

16.1. *NEW ENGLAND*

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	34	54	5	7	0	100
AVERAGE SERVICES PER FIRM	58	133	250	375	0	131
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1602	1820	2270	1889	0	1843
INTERMENT RECEPTACLE CHARGE	260	214	59	315	0	228
OTHER FUNERAL HOME CHARGES	37	10	6	7	0	13
CASH ADVANCES	244	285	263	289	0	277
ALL OPERATING INCOME	2143	2329	2598	2500	0	2361
MERCHANDISE COSTS						
CASKET COSTS	-283	-300	-323	-360	0	-312
INTERMENT RECEPTACLE COSTS	-151	-119	-33	-165	0	-126
OTHER FUNERAL HOME COSTS	-32	-6	-3	-4	0	-9
CASH ADVANCES	-239	-281	-263	-264	0	-269
ALL MERCHANDISE COSTS	-705	-706	-622	-793	0	-716
OPERATING MARGIN	1438	1623	1976	1707	0	1645
OPERATING EXPENSES						
AUTOMOBILE	-143	-162	-113	-167	0	-155
COLLECTION	-20	-31	-61	-27	0	-31
DIRECT FUNERAL	-98	-83	-46	-96	0	-84
FACILITIES AND EQUIPMENT	-334	-312	-387	-209	0	-301
GENERAL	-166	-167	-162	-155	0	-164
PERSONNEL	-456	-679	-772	-707	0	-660
PROMOTION	-42	-51	-71	-49	0	-51
TAXES	-103	-121	-89	-82	0	-107
ALL OPERATING EXPENSES	-1362	-1606	-1701	-1492	0	-1553
NET MARGIN	76	17	275	215	0	92
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	18338	52710	86349	79728	0	44591
MERCHANDISE INVENTORY	7011	13409	15894	22463	0	12008
BUILDING	53234	98749	5602	287126	0	92447
FUNERAL SERVICE EQUIPMENT	11234	32833	30000	83165	0	29056
MOTOR EQUIPMENT	19981	43112	49665	58924	0	37012
ALL INVESTMENTS	109798	241013	187510	531406	0	215114
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	1821	2070	2405	2031	0	2058
CASKET COST	332	347	343	390	0	354

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(12459 FUNERALS, 121 FIRMS)

16.2. MIDDLE ATLANTIC

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	61	31	6	0	2	100
AVERAGE SERVICES PER FIRM	59	137	242	0	628	103
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1795	1906	1934	0	1623	1842
INTERMENT RECEPTACLE CHARGE	342	329	230	0	287	316
OTHER FUNERAL HOME CHARGES	26	20	32	0	10	23
CASH ADVANCES	248	276	315	0	360	280
ALL OPERATING INCOME	2411	2531	2511	0	2280	2461
MERCHANDISE COSTS						
CASKET COSTS	-317	-329	-327	0	-253	-317
INTERMENT RECEPTACLE COSTS	-182	-168	-115	0	-137	-162
OTHER FUNERAL HOME COSTS	-11	-13	-17	0	-5	-12
CASH ADVANCES	-250	-259	-315	0	-360	-273
ALL MERCHANDISE COSTS	-760	-769	-775	0	-755	-764
OPERATING MARGIN	1651	176	1736	0	1525	1697
OPERATING EXPENSES						
AUTOMOBILE	-203	-159	-155	0	-97	-168
COLLECTION	-16	-23	-13	0	-37	-20
DIRECT FUNERAL	-90	-95	-101	0	-65	-91
FACILITIES AND EQUIPMENT	-326	-306	-317	0	-219	-306
GENERAL	-173	-160	-181	0	-187	-170
PERSONNEL	-604	-727	-727	0	-736	-684
PROMOTION	-67	-63	-63	0	-105	-68
TAXES	-81	-87	-90	0	-57	-82
ALL OPERATING EXPENSES	-1560	-1620	-1647	0	-1503	-1589
NET MARGIN	91	142	89	0	22	108
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	15734	40782	42978	0	163502	27412
MERCHANDISE INVENTORY	8876	12943	10647	0	31601	10598
BUILDING	62868	86444	227589	0	205278	81961
FUNERAL SERVICE EQUIPMENT	18595	33053	65009	0	182989	28418
MOTOR EQUIPMENT	23019	39928	80573	0	115400	33046
ALL INVESTMENTS	129092	213150	426796	0	698770	181435
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2030	2139	2215	0	2311	2124
CASKET COST	366	376	381	0	381	374

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(17255 FUNERALS, 78 FIRMS)

16.3. SOUTH ATLANTIC

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	28	32	18	14	8	100
AVERAGE SERVICES PER FIRM	70	138	231	407	760	221
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1892	1796	1803	1680	1709	1753
INTERMENT RECEPTACLE CHARGE	405	342	337	223	269	297
OTHER FUNERAL HOME CHARGES	28	42	34	32	41	36
CASH ADVANCES	270	164	215	202	196	201
ALL OPERATING INCOME	2595	2344	2389	2137	2215	2187
MERCHANDISE COSTS						
CASKET COSTS	-334	-324	-333	-272	-312	-310
INTERMENT RECEPTACLE COSTS	-218	-183	-175	-112	-143	-156
OTHER FUNERAL HOME COSTS	-19	-21	-18	-15	-34	-22
CASH ADVANCES	-270	-156	-191	-189	-187	-189
ALL MERCHANDISE COSTS	-841	-684	-717	-583	-676	-677
OPERATING MARGIN	1754	1660	1672	1549	1539	1610
OPERATING EXPENSES						
AUTOMOBILE	-166	-143	-137	-125	-117	-133
COLLECTION	-49	-49	-32	-31	-13	-32
DIRECT FUNERAL	-93	-57	-54	-83	-53	-65
FACILITIES AND EQUIPMENT	-289	-221	-253	-210	-223	-231
GENERAL	-238	-136	-133	-176	-96	-144
PERSONNEL	-600	-801	-721	-733	-788	-747
PROMOTION	-72	-43	-51	-62	-55	-55
TAXES	-108	-101	-83	-87	-75	-88
ALL OPERATING EXPENSES	-1615	-1551	-1464	-1507	-1420	-1495
NET MARGIN	139	109	208	42	119	115
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	30594	55124	86083	118854	256866	78268
MERCHANDISE INVENTORY	11800	17421	32847	23003	46751	21648
BUILDING	88963	94478	164956	251257	564654	163849
FUNERAL SERVICE EQUIPMENT	21744	37234	57235	97213	149945	53583
MOTOR EQUIPMENT	32024	52162	70540	76889	117692	58309
ALL INVESTMENTS	185125	256419	411661	567216	1135908	375657
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2123	2036	2087	2111	1980	2056
CASKET COST	379	371	391	354	373	372

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(43157 *FUNERALS*, 300 *FIRMS*)

16.4. *EAST NORTH CENTRAL*

	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	47	32	12	8	1	100
AVERAGE SERVICES PER FIRM	60	133	242	389	1101	144
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1946	1978	2093	1946	1635	1962
INTERMENT RECEPTACLE CHARGE	400	364	345	326	310	354
OTHER FUNERAL HOME CHARGES	14	17	10	13	10	13
CASH ADVANCES	294	298	341	345	227	312
ALL OPERATING INCOME	2654	2657	2789	2630	2182	2641
MERCHANDISE COSTS						
CASKET COSTS	-336	-335	-350	-342	-257	-334
INTERMENT RECEPTACLE COSTS	-210	-188	-177	-171	-190	-186
OTHER FUNERAL HOME COSTS	-15	-11	-7	-9	-5	-10
CASH ADVANCES	-271	-275	-302	-343	-218	-291
ALL MERCHANDISE COSTS	-832	-809	-836	-865	-670	-821
OPERATING MARGIN	1822	1848	1953	1765	1512	1820
OPERATING EXPENSES						
AUTOMOBILE	-182	-152	-146	-178	-103	-159
COLLECTION	-28	-32	-34	-34	-30	-32
DIRECT FUNERAL	-84	-79	-66	-60	-60	-71
FACILITIES AND EQUIPMENT	-325	-292	-274	-325	-242	-298
GENERAL	-201	-169	-139	-161	-113	-163
PERSONNEL	-676	-736	-857	-780	-689	-756
PROMOTION	-68	-67	-78	-78	-78	-73
TAXES	-111	-112	-128	-115	-105	-115
ALL OPERATING EXPENSES	-1675	-1639	-1722	-1731	-1420	-1667
NET MARGIN	147	209	231	34	92	153
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	20656	45661	82663	117340	277416	46929
MERCHANDISE INVENTORY	11519	18239	20500	33914	77327	17301
BUILDING	75540	105017	231216	298032	498395	126942
FUNERAL SERVICE EQUIPMENT	22590	38954	65421	100483	301032	42385
MOTOR EQUIPMENT	25043	41952	62102	87555	167489	41658
ALL INVESTMENTS	155348	249823	461902	637324	1321659	275215
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2222	2265	2369	2278	1864	2251
CASKET COST	390	390	401	410	299	390

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(15249 FUNERALS, 134 FIRMS)

16.5. WEST NORTH CENTRAL

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES	58	29	10	2	1	100
PERCENTAGE OF FIRMS	63	142	237	360	603	114
AVERAGE SERVICES PER FIRM						
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1983	1914	1831	1789	1062	1877
INTERMENT RECEPTACLE CHARGE	430	360	319	345	192	367
OTHER FUNERAL HOME CHARGES	18	17	20	9	5	17
CASH ADVANCES	254	305	281	299	206	279
ALL OPERATING INCOME	2685	2596	2451	2442	1465	2540
MERCHANDISE COSTS						
CASKET COSTS	-355	-319	-323	-293	-216	-326
INTERMENT RECEPTACLE COSTS	-240	-195	-174	-180	-104	-201
OTHER FUNERAL HOME COSTS	-11	-11	-6	-4	-1	-9
CASH ADVANCES	-249	-299	-262	-274	-211	-270
ALL MERCHANDISE COSTS	-855	-824	-765	-751	-532	-806
OPERATING MARGIN	1830	1772	1686	1691	933	1734
OPERATING EXPENSES						
AUTOMOBILE	-169	-147	-126	-133	-72	-146
COLLECTION	-20	-33	-25	-31	-6	-26
DIRECT FUNERAL	-84	-78	-61	-61	-87	-76
FACILITIES AND EQUIPMENT	-298	-226	-260	-230	-121	-252
GENERAL	-191	-165	-130	-152	-55	-161
PERSONNEL	-633	-757	-725	-956	-531	-716
PROMOTION	-64	-66	-58	-72	-41	-63
TAXES	-101	-101	-99	-80	-31	-96
ALL OPERATING EXPENSES	-1560	-1573	-1484	-1715	-944	-1536
NET MARGIN	270	199	202	-24	-11	198
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	23841	44542	120850	136895	140712	42681
MERCHANDISE INVENTORY	15704	20853	23667	20800	18882	18113
BUILDING	94443	109707	110094	222899	0	102575
FUNERAL SERVICE EQUIPMENT	26262	43481	58886	59645	15214	35104
MOTOR EQUIPMENT	28172	43470	49202	70125	120418	36293
ALL INVESTMENTS	188422	262053	362699	510364	295226	234766
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2216	2186	2098	2007	1686	2153
CASKET COST	400	370	370	338	363	378

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(8777 FUNERALS, 48 FIRMS)

16.6. EAST SOUTH CENTRAL

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	36	29	25	8	2	100
AVERAGE SERVICES PER FIRM	77	136	242	399	1080	183
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1978	1799	1853	1813	1710	1835
INTERMENT RECEPTACLE CHARGE	450	397	382	270	185	351
OTHER FUNERAL HOME CHARGES	53	22	45	55	6	38
CASH ADVANCES	229	233	190	212	160	206
ALL OPERATING INCOME	2710	2451	2470	2350	2061	2430
MERCHANDISE COSTS						
CASKET COSTS	-346	-332	-355	-346	-390	-351
INTERMENT RECEPTACLE COSTS	-218	-198	-199	-151	-98	-180
OTHER FUNERAL HOME COSTS	-34	-13	-11	-38	-3	-19
CASH ADVANCES	-214	-222	-176	-205	-167	-196
ALL MERCHANDISE COSTS	-812	-765	-741	-740	-658	-746
OPERATING MARGIN	1898	1686	1729	1610	1403	1684
OPERATING EXPENSES						
AUTOMOBILE	-174	-140	-148	-124	-64	-135
COLLECTION	-48	-44	-71	-22	-110	-58
DIRECT FUNERAL	-76	-70	-74	-128	-51	-80
FACILITIES AND EQUIPMENT	-343	-224	-248	-141	-95	-219
GENERAL	-234	-206	-136	-98	-250	-173
PERSONNEL	-682	-774	-806	-894	-590	-770
PROMOTION	-73	-54	-46	-47	-89	-57
TAXES	-88	-85	-121	-68	-59	-91
ALL OPERATING EXPENSES	-1718	-1597	-1650	-1522	-1308	-1583
NET MARGIN	180	89	79	88	95	101
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	37738	47079	80016	148332	156012	62712
MERCHANDISE INVENTORY	14433	14864	32220	26599	81441	21415
BUILDING	79272	142053	156521	300192	896068	152322
FUNERAL SERVICE EQUIPMENT	28117	45806	68501	68470	230700	50955
MOTOR EQUIPMENT	39244	38440	68936	51915	158374	49970
ALL INVESTMENTS	198804	288242	406194	595508	1522595	337374
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2177	1942	1981	2090	2238	2048
CASKET COST	383	363	384	410	524	399

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(11744 FUNERALS, 57 FIRMS)

16.7. WEST SOUTH CENTRAL

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	26	39	19	11	5	100
AVERAGE SERVICES PER FIRM	57	140	230	368	1020	206
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	2059	2002	2056	1786	1856	1939
INTERMENT RECEPTACLE CHARGE	286	299	294	271	269	284
OTHER FUNERAL HOME CHARGES	31	20	25	17	22	22
CASH ADVANCES	190	209	186	133	87	157
ALL OPERATING INCOME	2566	2530	2561	2207	2234	2402
MERCHANDISE COSTS						
CASKET COSTS	-367	-330	-342	-325	-351	-340
INTERMENT RECEPTACLE COSTS	-170	-155	-142	-144	-146	-149
OTHER FUNERAL HOME COSTS	-20	-22	-9	-6	-3	-11
CASH ADVANCES	-193	-206	-174	-132	-73	-150
ALL MERCHANDISE COSTS	-750	-713	-667	-607	-573	-650
OPERATING MARGIN	1816	1817	1894	1600	1661	1752
OPERATING EXPENSES						
AUTOMOBILE	-231	-185	-212	-140	-128	-171
COLLECTION	-42	-60	-71	-41	-50	-55
DIRECT FUNERAL	-94	-108	-123	-60	-38	-83
FACILITIES AND EQUIPMENT	-277	-233	-260	-270	-218	-245
GENERAL	-258	-247	-368	-228	-190	-255
PERSONNEL	-628	-656	-596	-603	-584	-612
PROMOTION	-42	-52	-57	-49	-64	-55
TAXES	-67	-82	-86	-57	-113	-85
ALL OPERATING EXPENSES	-1639	-1623	-1773	-1448	-1385	-1561
NET MARGIN	177	194	121	152	276	191
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	17082	34974	72125	95658	290363	57264
MERCHANDISE INVENTORY	12379	24457	34075	31022	70166	26231
BUILDING	99942	130096	269026	355623	1186472	228310
FUNERAL SERVICE EQUIPMENT	20959	39088	97452	76180	214730	58729
MOTOR EQUIPMENT	29774	56994	69478	92882	264687	66949
ALL INVESTMENTS	180136	285609	542156	651365	2026418	437483
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2250	2284	2317	2218	2147	2240
CASKET COST	407	380	385	407	414	397

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(5933 FUNERALS. 36 FIRMS)

16.8. MOUNTAIN

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	39	31	19	8	3	100
AVERAGE SERVICES PER FIRM	71	138	248	380	545	165
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1609	1540	1461	1621	1078	1502
INTERMENT RECEPTACLE CHARGE	224	178	130	110	12	143
OTHER FUNERAL HOME CHARGES	50	48	47	21	17	40
CASH ADVANCES	146	177	181	247	283	196
ALL OPERATING INCOME	2029	1943	1819	1999	1390	1881
MERCHANDISE COSTS						
CASKET COSTS	-282	-309	-248	-257	-211	-268
INTERMENT RECEPTACLE COSTS	-130	-109	-75	-57	-7	-83
OTHER FUNERAL HOME COSTS	-29	-27	-25	-14	-10	-23
CASH ADVANCES	-148	-165	-172	-248	-459	-207
ALL MERCHANDISE COSTS	-589	-610	-520	-576	-687	-581
OPERATING MARGIN	1440	1333	1299	1423	703	1300
OPERATING EXPENSES						
AUTOMOBILE	-118	-127	-111	-90	-37	-105
COLLECTION	-26	-18	-40	-23	-3	-26
DIRECT FUNERAL	-75	-83	-106	-53	-55	-80
FACILITIES AND EQUIPMENT	-267	-203	-156	-133	-105	-178
GENERAL	-216	-140	-120	-103	-43	-131
PERSONNEL	-520	-530	-575	-537	-478	-538
PROMOTION	-32	-23	-36	-60	-66	-39
TAXES	-78	-77	-59	-55	-29	-63
ALL OPERATING EXPENSES	-1332	-1201	-1203	-1054	-816	-1160
NET MARGIN	108	132	96	369	-113	140
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	16303	35929	73060	76288	150000	42049
MERCHANDISE INVENTORY	12533	22380	14395	19206	35906	17109
BUILDING	100503	78820	122668	70810	0	92921
FUNERAL SERVICE EQUIPMENT	26358	41618	41993	38755	63990	36139
MOTOR EQUIPMENT	18592	53057	66136	20200	80952	40234
ALL INVESTMENTS	174289	231804	318252	225259	330848	228452
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2003	1893	1924	2029	1653	1929
CASKET COST	360	387	332	323	339	351

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(5875 FUNERALS, 21 FIRMS)

16.9. *PACIFIC*

	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	10	37	24	19	10	100
AVERAGE SERVICES PER FIRM	76	147	214	392	955	280
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1570	1316	1536	1525	1091	1345
INTERMENT RECEPTACLE CHARGE	254	110	40	74	46	70
OTHER FUNERAL HOME CHARGES	13	9	20	42	205	84
CASH ADVANCES	125	149	100	93	71	99
ALL OPERATING INCOME	1962	1584	1696	1734	1413	1598
MERCHANDISE COSTS						
CASKET COSTS	-268	-238	-212	-235	-235	-232
INTERMENT RECEPTACLE COSTS	-155	-66	-25	-39	-30	-42
OTHER FUNERAL HOME COSTS	-7	-5	-10	-34	-106	-47
CASH ADVANCES	-126	-173	-102	-120	-71	-112
ALL MERCHANDISE COSTS	-556	-482	-349	-428	-442	-433
OPERATING MARGIN	1406	1102	1347	1306	971	1165
OPERATING EXPENSES						
AUTOMOBILE	-139	-109	-105	-57	-72	-83
COLLECTION	-4	-26	-25	-28	-16	-22
DIRECT FUNERAL	-40	-63	-55	-64	-47	-56
FACILITIES AND EQUIPMENT	-114	-166	-277	-134	-152	-172
GENERAL	-58	-97	-241	-150	-129	-147
PERSONNEL	-414	-490	-543	-581	-483	-520
PROMOTION	-21	-30	-66	-57	-56	-52
TAXES	-45	-104	-80	-63	-65	-74
ALL OPERATING EXPENSES	-835	-1085	-1392	-1134	-1020	-1126
NET MARGIN	571	17	-45	172	-49	39
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	16618	39187	41969	84113	47740	47072
MERCHANDISE INVENTORY	9383	9761	11956	26570	16465	14088
BUILDING	32976	62064	48978	115361	151051	74804
FUNERAL SERVICE EQUIPMENT	25261	31106	46992	39567	45643	37328
MOTOR EQUIPMENT	38548	27635	46251	57724	41971	40203
ALL INVESTMENTS	122786	169753	196146	323335	302870	213495
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2032	1664	1937	1975	1275	1669
CASKET COST	357	319	278	319	286	301

SELECTED FINDINGS

17. UNITED STATES
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	45	62
100-199	SERVICES	33	137
200-299	SERVICES	13	238
300-499	SERVICES	7	389
500 AND MORE	SERVICES	2	859
	ALL FIRMS	100	151

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 21; PARTNERSHIP 6;
PRIVATE CORPORATION 72; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.3
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	17054
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	34.09
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	23.21
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.2
	--AVERAGE ANNUAL COMPENSATION	32560
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	19
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	60
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	93
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	14

MOTOR EQUIPMENT--OWN ALL 59; OWN PART 36; RENT ALL 4; POOL 1.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	47637
	--AVERAGE MERCHANDISE INVENTORY	17363
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	207651
	TOTAL AVERAGE INVESTMENT	272651

[a] In 1982, the average annual cash salary per employee was $17,054 with an average of 2.7 employees per firm. Thus, the overall average compensation for employees was $45,471 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $8,228 per firm; however, only 34% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $32,560 with an average of 1.6 owners per firm. Thus, the overall average compensation for owners was $52,384 per firm. In addition to this compensation, owners had an average return of approximately $140 per funeral with an average total of 151 funerals per firm for a total return of $21,070, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

SELECTED FINDINGS

17.1. NEW ENGLAND

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	34	58
100-199	SERVICES	54	133
200-299	SERVICES	5	250
300-499	SERVICES	7	375
500 AND MORE	SERVICES	0	0
	ALL FIRMS	100	131

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 10; PARTNERSHIP 5;
PRIVATE CORPORATION 85; PUBLIC CORPORATION 0.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.0
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.0
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	18027
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	34.15
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	14.63
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.1
	--AVERAGE ANNUAL COMPENSATION	30594
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	17
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	73
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	93
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	10

MOTOR EQUIPMENT--OWN ALL 39; OWN PART 56; RENT ALL 5; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	44591
	--AVERAGE MERCHANDISE INVENTORY	12008
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	158515
	TOTAL AVERAGE INVESTMENT	215114

[a] In 1982, the average annual cash salary per employee was $18,027 with an average of 2.0 employees per firm. Thus, the overall average compensation for employees was $36,054 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $4,105 per firm; however, only 34% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $30,594 with an average of 1.5 owners per firm. Thus, the overall average compensation for owners was $46,265 per firm. In addition to this compensation, owners had an average return of approximately $92 per funeral with an average total of 131 funerals per firm for a total return of $12,050, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.2. MIDDLE ATLANTIC
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	61	59
100-199	SERVICES	31	137
200-299	SERVICES	6	242
300-499	SERVICES	0	0
500 AND MORE	SERVICES	2	628
	ALL FIRMS	100	103

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 32; PARTNERSHIP 1;
PRIVATE CORPORATION 66; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	.9
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.6
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	17631
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	29.75
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	11.57
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.2
	--AVERAGE ANNUAL COMPENSATION	28629
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	14
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	53
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	99
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	9

MOTOR EQUIPMENT--OWN ALL 40; OWN PART 53; RENT ALL 5; POOL 2.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	27412
	--AVERAGE MERCHANDISE INVENTORY	10598
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	143425
	TOTAL AVERAGE INVESTMENT	181435

[a] In 1982, the average annual cash salary per employee was $17,631 with an average of 1.5 employees per firm. Thus, the overall average compensation for employees was $26,373 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $5,256 per firm; however, only 30% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $28,629 with an average of 1.4 owners per firm. Thus, the overall average compensation for owners was $38,803 per firm. In addition to this compensation, owners had an average return of approximately $108 per funeral with an average total of 103 funerals per firm for a total return of $11,120, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

SELECTED FINDINGS

17.3. SOUTH ATLANTIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	28	70
100-199	SERVICES	32	138
200-299	SERVICES	18	231
300-499	SERVICES	14	407
500 AND MORE	SERVICES	8	760
	ALL FIRMS	100	221

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 9; PARTNERSHIP 3;
PRIVATE CORPORATION 88; PUBLIC CORPORATION 0.

PERSONNEL			
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES		2.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES		2.7
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]		15571
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN		37.18
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN		28.21
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS		1.6
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS		.3
	--AVERAGE ANNUAL COMPENSATION		37541
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT		19
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST		64
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT		94
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN		18
MOTOR EQUIPMENT	--OWN ALL 74; OWN PART 22; RENT ALL 4; POOL 0.		
INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	78268	
	--AVERAGE MERCHANDISE INVENTORY	21648	
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	275742	
	TOTAL AVERAGE INVESTMENT	375658	

[a] *In 1982, the average annual cash salary per employee was $15,571 with an average of 5.1 employees per firm. Thus, the overall average compensation for employees was $79,454 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $15,092 per firm; however, only 37% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $37,541 with an average of 1.9 owners per firm. Thus, the overall average compensation for owners was $70,749 per firm. In addition to this compensation, owners had an average return of approximately $115 per funeral with an average total of 221 funerals per firm for a total return of $25,440, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

17.4. EAST NORTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	47	60
100-199	SERVICES	32	133
200-299	SERVICES	12	242
300-499	SERVICES	8	389
500 AND MORE	SERVICES	1	1101
	ALL FIRMS	100	144

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 23; PARTNERSHIP 7;
PRIVATE CORPORATION 69; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.0
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	19325
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	37.33
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	27.33
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.3
	--AVERAGE ANNUAL COMPENSATION	33126
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	16
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	58
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	91
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	12

MOTOR EQUIPMENT--OWN ALL 52; OWN PART 43; RENT ALL 5; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	46929
	--AVERAGE MERCHANDISE INVENTORY	17301
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	210985
	TOTAL AVERAGE INVESTMENT	275215

[a] In 1982, the average annual cash salary per employee was $19,325 with an average of 2.2 employees per firm. Thus, the overall average compensation for employees was $42,451 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $8,421 per firm; however, only 37% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $33,126 with an average of 1.7 owners per firm. Thus, the overall average compensation for owners was $57,860 per firm. In addition to this compensation, owners had an average return of approximately $153 per funeral with an average total of 144 funerals per firm for a total return of $22,010, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.5. WEST NORTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	58	63
100-199 SERVICES	29	142
200-299 SERVICES	10	237
300-499 SERVICES	2	360
500 AND MORE SERVICES	1	603
ALL FIRMS	100	114

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 25; PARTNERSHIP 4;
PRIVATE CORPORATION 70; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.0
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.7
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	16644
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	35.07
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	19.40
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.1
	--AVERAGE ANNUAL COMPENSATION	31S28
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	19
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	63
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	93
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	7

MOTOR EQUIPMENT--OWN ALL 71; OWN PART 24; RENT ALL 4; POOL 1.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	42681
	--AVERAGE MERCHANDISE INVENTORY	18113
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	173971
	TOTAL AVERAGE INVESTMENT	234765

[a] In 1982, the average annual cash salary per employee was $16,644 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $28,319 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $4,984 per firm; however, only 35% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $31,928 with an average of 1.5 owners per firm. Thus, the overall average compensation for owners was $48,130 per firm. In addition to this compensation, owners had an average return of approximately $198 per funeral with an average total of 114 funerals per firm for a total return of $22,532, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

SELECTED FINDINGS

17.6. EAST SOUTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	36	77
100-199	SERVICES	29	136
200-299	SERVICES	25	242
300-499	SERVICES	8	399
500 AND MORE	SERVICES	2	1080
	ALL FIRMS	100	183

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 8; PARTNERSHIP 17;
PRIVATE CORPORATION 75; PUBLIC CORPORATION 0.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.8
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	2.2
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*	16420
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	31.25
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	16.67
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.5
	--AVERAGE ANNUAL COMPENSATION	39473
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	25
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	44
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	81
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	19

MOTOR EQUIPMENT--OWN ALL 67; OWN PART 27; RENT ALL 6; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	62712
	--AVERAGE MERCHANDISE INVENTORY	21415
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	253248
	TOTAL AVERAGE INVESTMENT	337375

*In 1982, the average annual cash salary per employee was $16,420 with an average of 4.0 employees per firm. Thus, the overall average compensation for employees was $65,337 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $7,201 per firm; however, only 31% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $39,473 with an average of 1.7 owners per firm. Thus, the overall average compensation for owners was $68,255 per firm. In addition to this compensation, owners had an average return of approximately $101 per funeral with an average total of 183 funerals per firm for a total return of $18,468, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

SELECTED FINDINGS

17.7 WEST SOUTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	26	57
100-199	SERVICES	39	140
200-299	SERVICES	19	230
300-499	SERVICES	11	368
500 AND MORE	SERVICES	5	1020
	ALL FIRMS	100	206

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 14; PARTNERSHIP 11; PRIVATE CORPORATION 73; PUBLIC CORPORATION 2.

PERSONNEL			
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES		2.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES		2.9
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]		14718
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN		17.54
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN		36.84
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS		1.1
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS		.2
	--AVERAGE ANNUAL COMPENSATION		28323
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT		35
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST		53
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT		95
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN		39
MOTOR EQUIPMENT	--OWN ALL 84; OWN PART 16; RENT ALL 0; POOL 0.		
INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	57264	
	--AVERAGE MERCHANDISE INVENTORY	26231	
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	353988	
	TOTAL AVERAGE INVESTMENT	437483	

[a] *In 1982, the average annual cash salary per employee was $14,718 with an average of 5.4 employees per firm. Thus, the overall average compensation for employees was $79,531 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $8,836 per firm; however, only 18% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $28,323 with an average of 1.3 owners per firm. Thus, the overall average compensation for owners was $37,764 per firm. In addition to this compensation, owners had an average return of approximately $191 per funeral with an average total of 206 funerals per firm for a total return of $39,353, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

SELECTED FINDINGS

17.8. MOUNTAIN

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	39	71
100-199	SERVICES	31	138
200-299	SERVICES	19	248
300-499	SERVICES	8	380
500 AND MORE	SERVICES	3	545
	ALL FIRMS	100	165

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 17; PARTNERSHIP 8; PRIVATE CORPORATION 75; PUBLIC CORPORATION 0.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.3
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.3
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	14778
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	38.89
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	19.44
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.4
	--AVERAGE ANNUAL COMPENSATION	24244
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	17
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	78
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	94
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	33

MOTOR EQUIPMENT--OWN ALL 77; OWN PART 17; RENT ALL 6; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	42049
	--AVERAGE MERCHANDISE INVENTORY	17109
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	169294
	TOTAL AVERAGE INVESTMENT	228452

[a] *In 1982, the average annual cash salary per employee was $14,778 with an average of 2.5 employees per firm. Thus, the overall average compensation for employees was $37,355 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $12,304 per firm; however, only 39% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $24,244 with an average of 1.6 owners per firm. Thus, the overall average compensation for owners was $39,060 per firm. In addition to this compensation, owners had an average return of approximately $140 per funeral with an average total of 165 funerals per firm for a total return of $23,073, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

17.9. PACIFIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	10	76
100-199 SERVICES	37	147
200-299 SERVICES	24	214
300-499 SERVICES	19	392
500 AND MORE SERVICES	10	955
ALL FIRMS	100	280

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 5; PARTNERSHIP 10; PRIVATE CORPORATION 80; PUBLIC CORPORATION 5.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	2.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	2.1
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	17616
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	38.10
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	38.10
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.1
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.3
	--AVERAGE ANNUAL COMPENSATION	35878
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	38
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	86
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	90
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	19

MOTOR EQUIPMENT--OWN ALL 75; OWN PART 15; RENT ALL 5; POOL 5.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	47072
	--AVERAGE MERCHANDISE INVENTORY	14088
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	152336
	TOTAL AVERAGE INVESTMENT	213496

[a] In 1982, the average annual cash salary per employee was $17,616 with an average of 4.3 employees per firm. Thus, the overall average compensation for employees was $76,337 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $19,543 per firm; however, only 38% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $35,878 with an average of 1.4 owners per firm. Thus, the overall average compensation for owners was $49,545 per firm. In addition to this compensation, owners had an average return of approximately $39 per funeral with an average total of 280 funerals per firm for a total return of $10,911, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(125819 FUNERALS, 836 FIRMS)

18. UNITED STATES

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1845		76.0
INTERMENT RECEPTACLE CHARGE		309		12.7
OTHER FUNERAL HOME CHARGES		25		1.0
CASH ADVANCES		251		10.3
ALL OPERATING INCOME		2430		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-321		-13.2	
INTERMENT RECEPTACLE COST	-163		-6.7	
OTHER FUNERAL HOME COSTS	-15		-.6	
CASH ADVANCES	-240		-9.9	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-739	-739	-30.4	-30.4
OPERATING MARGIN		1691		69.6
OPERATING EXPENSES				
AUTOMOBILE	-146		-6.1	
COLLECTION	-33		-1.4	
DIRECT FUNERAL	-75		-3.1	
FACILITIES AND EQUIPMENT	-262		-10.8	
GENERAL	-168		-6.9	
PERSONNEL	-705		-28.9	
PROMOTION	-63		-2.6	
TAXES	-97		-4.0	
ALL OPERATING EXPENSES	-1551	-1551	-63.8	-63.8
NET MARGIN BEFORE INCOME TAXES		140		5.8

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(5370 *FUNERALS*, 41 *FIRMS*)

18.1. *NEW ENGLAND*

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1843		78.1
INTERMENT RECEPTACLE CHARGE		228		9.6
OTHER FUNERAL HOME CHARGES		13		.6
CASH ADVANCES		277		11.7
ALL OPERATING INCOME		2361		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-312		-13.2	
INTERMENT RECEPTACLE COST	-126		-5.3	
OTHER FUNERAL HOME COSTS	-9		-.4	
CASH ADVANCES	-269		-11.4	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-716	-716	-30.3	-30.3
OPERATING MARGIN		1645		69.7
OPERATING EXPENSES				
AUTOMOBILE	-155		-6.6	
COLLECTION	-31		-1.3	
DIRECT FUNERAL	-84		-3.6	
FACILITIES AND EQUIPMENT	-301		-12.7	
GENERAL	-164		-6.9	
PERSONNEL	-660		-28.0	
PROMOTION	-51		-2.2	
TAXES	-107		-4.5	
ALL OPERATING EXPENSES	-1553	-1553	-65.8	-65.8
NET MARGIN BEFORE INCOME TAXES		92		3.9

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(12459 FUNERALS, 121 FIRMS)

18.2. MIDDLE ATLANTIC

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1842		74.9
INTERMENT RECEPTACLE CHARGE		316		12.8
OTHER FUNERAL HOME CHARGES		23		.9
CASH ADVANCES		280		11.4
ALL OPERATING INCOME		2461		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-317		-12.9	
INTERMENT RECEPTACLE COST	-162		-6.6	
OTHER FUNERAL HOME COSTS	-12		-.5	
CASH ADVANCES	-273		-11.1	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-764	-764	-31.1	-31.1
OPERATING MARGIN		1697		68.9
OPERATING EXPENSES				
AUTOMOBILE	-168		-6.8	
COLLECTION	-20		-.8	
DIRECT FUNERAL	-91		-3.7	
FACILITIES AND EQUIPMENT	-306		-12.4	
GENERAL	-170		-6.9	
PERSONNEL	-684		-27.9	
PROMOTION	-68		-2.8	
TAXES	-82		-3.3	
ALL OPERATING EXPENSES	-1589	-1589	-64.6	-64.6
NET MARGIN BEFORE INCOME TAXES		108		4.3

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(17255 FUNERALS, 78 FIRMS)

18.3. SOUTH ATLANTIC

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1753		76.6
INTERMENT RECEPTACLE CHARGE		297		13.0
OTHER FUNERAL HOME CHARGES		36		1.6
CASH ADVANCES		201		8.8
ALL OPERATING INCOME		2287		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-310		-13.5	
INTERMENT RECEPTACLE COST	-156		-6.8	
OTHER FUNERAL HOME COSTS	-22		-1.0	
CASH ADVANCES	-189		-8.3	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-677	-677	-29.6	-29.6
OPERATING MARGIN		1610		70.4
OPERATING EXPENSES				
AUTOMOBILE	-133		-5.8	
COLLECTION	-32		-1.4	
DIRECT FUNERAL	-65		-2.9	
FACILITIES AND EQUIPMENT	-231		-10.1	
GENERAL	-144		-6.3	
PERSONNEL	-747		-32.7	
PROMOTION	-55		-2.4	
TAXES	-88		-3.8	
ALL OPERATING EXPENSES	-1495	-1495	-65.4	-65.4
NET MARGIN BEFORE INCOME TAXES		115		5.0

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(43157 FUNERALS, 300 FIRMS)

18.4. EAST NORTH CENTRAL

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1962		74.3
INTERMENT RECEPTACLE CHARGE		354		13.4
OTHER FUNERAL HOME CHARGES		13		.5
CASH ADVANCES		312		11.8
ALL OPERATING INCOME		2641		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-334		-12.7	
INTERMENT RECEPTACLE COST	-186		-7.0	
OTHER FUNERAL HOME COSTS	-10		-.4	
CASH ADVANCES	-291		-11.0	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-821	-821	-31.1	-31.1
OPERATING MARGIN		1820		68.9
OPERATING EXPENSES				
AUTOMOBILE	-159		-6.0	
COLLECTION	-32		-1.2	
DIRECT FUNERAL	-71		-2.7	
FACILITIES AND EQUIPMENT	-298		-11.3	
GENERAL	-163		-6.2	
PERSONNEL	-756		-28.5	
PROMOTION	-73		-2.8	
TAXES	-115		-4.4	
ALL OPERATING EXPENSES	-1667	-1667	-63.1	-63.1
NET MARGIN BEFORE INCOME TAXES		153		5.8

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(15249 FUNERALS, 134 FIRMS)

18.5. WEST NORTH CENTRAL

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1877		73.9
INTERMENT RECEPTACLE CHARGE		367		14.4
OTHER FUNERAL HOME CHARGES		17		.7
CASH ADVANCES		279		11.0
ALL OPERATING INCOME		2540		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-326		-12.8	
INTERMENT RECEPTACLE COST	-201		-7.9	
OTHER FUNERAL HOME COSTS	-9		-.4	
CASH ADVANCES	-270		-10.6	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-806	-806	-31.7	-31.7
OPERATING MARGIN		1734		68.3
OPERATING EXPENSES				
AUTOMOBILE	-146		-5.7	
COLLECTION	-26		-1.0	
DIRECT FUNERAL	-76		-3.0	
FACILITIES AND EQUIPMENT	-252		-9.9	
GENERAL	-161		-6.4	
PERSONNEL	-716		-28.2	
PROMOTION	-63		-2.5	
TAXES	-96		-3.8	
ALL OPERATING EXPENSES	-1536	-1536	-60.5	-60.5
NET MARGIN BEFORE INCOME TAXES		198		7.8

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(8777 FUNERALS, 48 FIRMS)

18.6. EAST SOUTH CENTRAL

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1835		75.5
INTERMENT RECEPTACLE CHARGE		351		14.4
OTHER FUNERAL HOME CHARGES		38		1.6
CASH ADVANCES		206		8.5
ALL OPERATING INCOME		2430		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-351		-14.4	
INTERMENT RECEPTACLE COST	-180		-7.4	
OTHER FUNERAL HOME COSTS	-19		-.8	
CASH ADVANCES	-196		-8.1	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-746	-746	-30.7	-30.7
OPERATING MARGIN		1684		69.3
OPERATING EXPENSES				
AUTOMOBILE	-135		-5.6	
COLLECTION	-58		-2.4	
DIRECT FUNERAL	-80		-3.3	
FACILITIES AND EQUIPMENT	-219		-9.0	
GENERAL	-173		-7.1	
PERSONNEL	-770		-31.7	
PROMOTION	-57		-2.4	
TAXES	-91		-3.7	
ALL OPERATING EXPENSES	-1583	-1583	-65.2	-65.2
NET MARGIN BEFORE INCOME TAXES		101		4.1

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(11744 FUNERALS, 57 FIRMS)

18.7. WEST SOUTH CENTRAL

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1939		80.8
INTERMENT RECEPTACLE CHARGE		284		11.8
OTHER FUNERAL HOME CHARGES		22		.9
CASH ADVANCES		157		6.5
ALL OPERATING INCOME		2402		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-340		-14.1	
INTERMENT RECEPTACLE COST	-149		-6.2	
OTHER FUNERAL HOME COSTS	-11		-.5	
CASH ADVANCES	-150		-6.2	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-650	-650	-27.0	-27.0
OPERATING MARGIN		1752		73.0
OPERATING EXPENSES				
AUTOMOBILE	-171		-7.1	
COLLECTION	-55		-2.3	
DIRECT FUNERAL	-83		-3.5	
FACILITIES AND EQUIPMENT	-245		-10.2	
GENERAL	-255		-10.6	
PERSONNEL	-612		-25.6	
PROMOTION	-55		-2.3	
TAXES	-85		-3.5	
ALL OPERATING EXPENSES	-1561	-1561	-65.1	-65.1
NET MARGIN BEFORE INCOME TAXES		191		7.9

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(5933 FUNERALS, 36 FIRMS)

18.8. MOUNTAIN

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1502		79.9
INTERMENT RECEPTACLE CHARGE		143		7.6
OTHER FUNERAL HOME CHARGES		40		2.1
CASH ADVANCES		196		10.4
ALL OPERATING INCOME		1881		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-268		-14.3	
INTERMENT RECEPTACLE COST	-83		-4.4	
OTHER FUNERAL HOME COSTS	-23		-1.2	
CASH ADVANCES	-207		-11.0	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-581	-581	-30.9	-30.9
OPERATING MARGIN		1300		69.1
OPERATING EXPENSES				
AUTOMOBILE	-105		-5.6	
COLLECTION	-26		-1.4	
DIRECT FUNERAL	-80		-4.3	
FACILITIES AND EQUIPMENT	-178		-9.4	
GENERAL	-131		-7.0	
PERSONNEL	-538		-28.5	
PROMOTION	-39		-2.1	
TAXES	-63		-3.4	
ALL OPERATING EXPENSES	-1160	-1160	-61.7	-61.7
NET MARGIN BEFORE INCOME TAXES		140		7.4

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(5875 *FUNERALS*, 21 *FIRMS*)

18.9. *PACIFIC*

OPERATING INCOME		*AVERAGE*		*PERCENTAGE*
FUNERAL CHARGES		1345		84.2
INTERMENT RECEPTACLE CHARGE		70		4.4
OTHER FUNERAL HOME CHARGES		84		5.2
CASH ADVANCES		99		6.2
ALL OPERATING INCOME		1598		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-232		-14.5	
INTERMENT RECEPTACLE COST	-42		-2.6	
OTHER FUNERAL HOME COSTS	-47		-2.9	
CASH ADVANCES	-112		-7.0	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-433	-433	-27.0	-27.0
OPERATING MARGIN		1165		73.0
OPERATING EXPENSES				
AUTOMOBILE	-83		-5.2	
COLLECTION	-22		-1.4	
DIRECT FUNERAL	-56		-3.5	
FACILITIES AND EQUIPMENT	-172		-10.7	
GENERAL	-147		-9.2	
PERSONNEL	-520		-32.5	
PROMOTION	-52		-3.3	
TAXES	-74		-4.7	
ALL OPERATING EXPENSES	-1126	-1126	-70.5	-70.5
NET MARGIN BEFORE INCOME TAXES		39		2.5

19. UNITED STATES

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	125	1360	3500
FUNERAL B (SECOND LOWEST PRICED)	400	1580	3575
FUNERAL C (THIRD LOWEST PRICED)	522	1726	3650
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1083	3342	10315
FUNERAL Y (SECOND HIGHEST PRICED)	1664	3795	12015
FUNERAL Z (FIRST HIGHEST PRICED)	1725	4558	18120

19.1. NEW ENGLAND

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	375	1296	2368
FUNERAL B (SECOND LOWEST PRICED)	800	1450	2404
FUNERAL C (THIRD LOWEST PRICED)	925	1645	2505
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1915	2705	5000
FUNERAL Y (SECOND HIGHEST PRICED)	2000	3100	5694
FUNERAL Z (FIRST HIGHEST PRICED)	2100	3900	10290

[a]The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

19.2. MIDDLE ATLANTIC

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	299	1390	3350
FUNERAL B (SECOND LOWEST PRICED)	465	1595	3445
FUNERAL C (THIRD LOWEST PRICED)	590	1745	3550
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1575	3036	10315
FUNERAL Y (SECOND HIGHEST PRICED)	1800	3520	12015
FUNERAL Z (FIRST HIGHEST PRICED)	1982	4170	15015

19.3. SOUTH ATLANTIC

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	430	1163	1923
FUNERAL B (SECOND LOWEST PRICED)	495	1400	2120
FUNERAL C (THIRD LOWEST PRICED)	825	1592	2335
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1595	3214	6240
FUNERAL Y (SECOND HIGHEST PRICED)	1795	3585	7142
FUNERAL Z (FIRST HIGHEST PRICED)	2395	4485	9790

[a]The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

19.4. EAST NORTH CENTRAL

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	255	1449	2218
FUNERAL B (SECOND LOWEST PRICED)	496	1649	2458
FUNERAL C (THIRD LOWEST PRICED)	525	1811	2556
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1083	3453	6390
FUNERAL Y (SECOND HIGHEST PRICED)	1695	3863	11960
FUNERAL Z (FIRST HIGHEST PRICED)	1745	4610	18120

19.5. WEST NORTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	125	1377	1995
FUNERAL B (SECOND LOWEST PRICED)	400	1595	2260
FUNERAL C (THIRD LOWEST PRICED)	522	1726	2490
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1535	3493	6775
FUNERAL Y (SECOND HIGHEST PRICED)	1664	3853	9660
FUNERAL Z (FIRST HIGHEST PRICED)	1725	4540	12548

[a]The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

19.6. EAST SOUTH CENTRAL

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	295	1223	3500
FUNERAL B (SECOND LOWEST PRICED)	495	1495	3575
FUNERAL C (THIRD LOWEST PRICED)	695	1637	3650
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1100	3448	5434
FUNERAL Y (SECOND HIGHEST PRICED)	1977	4121	6670
FUNERAL Z (FIRST HIGHEST PRICED)	2500	5063	11795

19.7. WEST SOUTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	185	1295	2270
FUNERAL B (SECOND LOWEST PRICED)	495	1573	2484
FUNERAL C (THIRD LOWEST PRICED)	986	1695	2713
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	2295	3490	8885
FUNERAL Y (SECOND HIGHEST PRICED)	2496	4229	11473
FUNERAL Z (FIRST HIGHEST PRICED)	2895	5477	16650

[a]The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

19.8. MOUNTAIN

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	771	1332	1995
FUNERAL B (SECOND LOWEST PRICED)	916	1481	2038
FUNERAL C (THIRD LOWEST PRICED)	950	1602	2223
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	2084	2971	4431
FUNERAL Y (SECOND HIGHEST PRICED)	2223	3591	5085
FUNERAL Z (FIRST HIGHEST PRICED)	2344	4355	7160

19.9. PACIFIC

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	450	1217	1992
FUNERAL B (SECOND LOWEST PRICED)	500	1355	2091
FUNERAL C (THIRD LOWEST PRICED)	795	1440	2191
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1859	2520	3885
FUNERAL Y (SECOND HIGHEST PRICED)	2015	3056	4760
FUNERAL Z (FIRST HIGHEST PRICED)	2565	3766	6077

[a]The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

OPERATING SERVICE INCOME-NON-VETERANS
(110044 FUNERALS)
(13)20.A. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.53	.78	406	78
WELFARE-ADULT SERVICES	1.70	.54	578	98
PARTIAL-ADULT SERVICES	16.08	6.90	788	101
TOTAL ABOVE SERVICES	21.31	8.22	708	97
0- 299	.13	.01	151	70
300- 499	.47	.10	404	62
500- 699	.97	.32	609	90
700- 899	1.02	.45	809	130
900- 999	.69	.36	960	143
1000-1099	.73	.42	1053	145
1100-1199	1.08	.68	1155	157
1200-1299	1.31	.90	1255	168
1300-1399	1.90	1.41	1358	184
1400-1499	2.68	2.13	1457	199
1500-1599	3.23	2.75	1558	213
1600-1699	3.94	3.56	1657	242
1700-1799	4.43	4.24	1758	258
1800-1899	5.19	5.25	1858	286
1900-1999	5.43	5.79	1958	313
2000-2099	4.84	5.42	2055	342
2100-2199	5.53	6.50	2156	369
2200-2299	5.49	6.75	2255	399
2300-2499	10.08	13.20	2400	433
2500-2999	13.69	20.27	2714	523
3000 OR MORE	5.86	11.28	3534	802
TOTAL TOTAL-ADULT SERVICES	78.69	91.78	2140	379
TOTAL OF ALL SERVICES	100.00	100.00	1834	319

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-ALL VETERANS
(15775 FUNERALS)

(13)20.B. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.22	.39	621	111
PARTIAL-ADULT SERVICES	15.65	7.16	876	117
TOTAL ABOVE SERVICES	16.87	7.55	857	117
0- 299	.08	.00	93	46
300- 499	.61	.13	412	36
500- 699	1.33	.44	627	71
700- 899	1.19	.51	813	101
900- 999	.68	.34	960	129
1000-1099	.87	.48	1051	137
1100-1199	1.27	.77	1154	146
1200-1299	1.60	1.04	1249	164
1300-1399	2.17	1.54	1357	193
1400-1499	3.35	2.54	1456	201
1500-1599	3.18	2.58	1558	214
1600-1699	4.70	4.07	1658	252
1700-1799	4.86	4.45	1755	253
1800-1899	5.57	5.39	1855	279
1900-1999	5.83	5.95	1956	313
2000-2099	5.09	5.46	2054	342
2100-2199	4.92	5.53	2153	376
2200-2299	4.60	5.41	2253	396
2300-2499	9.36	11.74	2403	434
2500-2999	14.90	21.17	2721	529
3000 OR MORE	6.97	12.91	3549	801
TOTAL TOTAL-ADULT SERVICES	83.13	92.45	2130	378
TOTAL OF ALL SERVICES	100.00	100.00	1915	334

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-NON-ELIGIBLE VETERANS
(228 FUNERALS)

(13)20.C. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	3.07	1.44	787	105
PARTIAL-ADULT SERVICES	26.32	13.87	887	119
TOTAL ABOVE SERVICES	29.39	15.31	876	117
0- 299	.44	.00	10	0
300- 499	1.75	.42	404	5
500- 699	1.32	.49	630	20
700- 899	1.75	.84	809	39
900- 999	.44	.26	995	0
1000-1099	1.75	1.09	1050	135
1100-1199	.88	.60	1151	140
1200-1299	.44	.32	1225	164
1300-1399	2.63	2.12	1355	198
1400-1499	1.75	1.53	1468	177
1500-1599	1.32	1.23	1577	325
1600-1699	7.46	7.28	1643	268
1700-1799	5.70	5.97	1763	253
1800-1899	5.26	5.85	1869	362
1900-1999	3.51	4.10	1965	240
2000-2099	2.19	2.67	2045	298
2100-2199	3.95	5.06	2157	300
2200-2299	3.51	4.71	2259	373
2300-2499	7.02	9.95	2383	474
2500-2999	12.28	19.77	2707	497
3000 OR MORE	5.26	10.44	3333	744
TOTAL TOTAL-ADULT SERVICES	70.61	84.69	2017	339
TOTAL OF ALL SERVICES	100.00	100.00	1682	274

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-ALL ELIGIBLE VETERANS
(15547 FUNERALS)

(13)20.D. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.19	.38	615	111
PARTIAL-ADULT SERVICES	15.50	7.07	875	117
TOTAL ABOVE SERVICES	16.69	7.45	857	117
0- 299	.08	.00	100	50
300- 499	.59	.13	412	37
500- 699	1.33	.44	627	72
700- 899	1.18	.50	813	103
900- 999	.69	.34	959	131
1000-1099	.86	.47	1051	137
1100-1199	1.28	.77	1154	146
1200-1299	1.61	1.05	1249	164
1300-1399	2.17	1.53	1357	193
1400-1499	3.37	2.56	1456	201
1500-1599	3.20	2.60	1558	213
1600-1699	4.66	4.03	1659	251
1700-1799	4.84	4.43	1755	253
1800-1899	5.57	5.38	1854	279
1900-1999	5.87	5.97	1956	313
2000-2099	5.13	5.49	2054	343
2100-2199	4.93	5.54	2153	377
2200-2299	4.61	5.41	2253	397
2300-2499	9.40	11.77	2403	434
2500-2999	14.95	21.20	2722	529
3000 OR MORE	7.00	12.95	3551	801
TOTAL TOTAL-ADULT SERVICES	83.31	92.55	2132	378
TOTAL OF ALL SERVICES	100.00	100.00	1919	335

[a]These figures do not include charges for ...rment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-SPANISH-AMERICAN VETERANS

(0 FUNERALS)

(13)20.E. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES WELFARE-ADULT SERVICES PARTIAL-ADULT SERVICES				
TOTAL ABOVE SERVICES				
DOLLAR RANGES FOR TOTAL-ADULT SERVICES 0- 299 300- 499 500- 699				
700- 899 900- 999 1000-1099				
1100-1199 1200-1299 1300-1399				
1400-1499 1500-1599 1600-1699				
1700-1799 1800-1899 1900-1999				
2000-2099 2100-2199 2200-2299				
2300-2499 2500-2999 3000 OR MORE				
TOTAL TOTAL-ADULT SERVICES				
TOTAL OF ALL SERVICES				

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-WWI VETERANS
(2912 FUNERALS)

(13)20.F. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	.55	.17	600	74
PARTIAL-ADULT SERVICES	14.49	6.43	844	116
TOTAL ABOVE SERVICES	15.04	6.60	835	114
0- 299	.00	.00	0	0
300- 499	.69	.15	412	38
500- 699	1.27	.42	622	99
700- 899	1.00	.44	840	117
900- 999	.89	.45	958	143
1000-1099	1.20	.66	1047	159
1100-1199	1.41	.86	1156	149
1200-1299	1.96	1.29	1254	175
1300-1399	2.09	1.50	1361	191
1400-1499	4.67	3.57	1453	208
1500-1599	2.68	2.19	1555	216
1600-1699	5.08	4.43	1659	249
1700-1799	5.36	4.94	1755	257
1800-1899	6.04	5.89	1854	280
1900-1999	5.98	6.15	1957	328
2000-2099	5.53	5.97	2055	359
2100-2199	5.29	5.99	2153	397
2200-2299	4.91	5.80	2248	388
2300-2499	9.10	11.51	2406	439
2500-2999	13.46	19.21	2716	530
3000 OR MORE	6.35	11.98	3588	830
TOTAL TOTAL-ADULT SERVICES	84.96	93.40	2091	374
TOTAL OF ALL SERVICES	100.00	100.00	1902	335

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-WWII VETERANS
(10670 FUNERALS)

(13)20.G. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.23	.39	619	120
PARTIAL-ADULT SERVICES	15.37	6.92	868	112
TOTAL ABOVE SERVICES	16.60	7.31	850	113
0- 299	.08	.00	99	54
300- 499	.56	.12	414	36
500- 699	1.25	.41	629	68
700- 899	1.12	.47	806	106
900- 999	.62	.31	961	125
1000-1099	.77	.42	1052	131
1100-1199	1.27	.76	1155	139
1200-1299	1.40	.90	1250	158
1300-1399	2.24	1.57	1357	192
1400-1499	3.07	2.32	1457	196
1500-1599	3.44	2.78	1559	215
1600-1699	4.61	3.96	1659	255
1700-1799	4.85	4.42	1756	257
1800-1899	5.73	5.50	1854	279
1900-1999	5.87	5.95	1957	311
2000-2099	5.11	5.44	2054	336
2100-2199	4.88	5.45	2154	374
2200-2299	4.53	5.28	2253	397
2300-2499	9.71	12.10	2403	433
2500-2999	15.16	21.39	2724	529
3000 OR MORE	7.13	13.14	3556	796
TOTAL TOTAL-ADULT SERVICES	83.40	92.69	2145	380
TOTAL OF ALL SERVICES	100.00	100.00	1930	335

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-KOREAN VETERANS
(1361 FUNERALS)

(13)20.H. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.76	.52	570	95
PARTIAL-ADULT SERVICES	16.09	8.20	985	155
TOTAL ABOVE SERVICES	17.85	8.72	944	149
0- 299	.15	.01	149	53
300- 499	.73	.15	390	35
500- 699	1.69	.55	627	65
700- 899	1.98	.84	822	83
900- 999	.66	.33	953	136
1000-1099	.88	.48	1054	123
1100-1199	.96	.56	1139	144
1200-1299	2.35	1.51	1239	160
1300-1399	1.62	1.13	1350	223
1400-1499	3.01	2.28	1462	211
1500-1599	2.50	2.00	1550	190
1600-1699	4.56	3.90	1656	237
1700-1799	3.97	3.59	1753	230
1800-1899	3.53	3.40	1866	278
1900-1999	5.95	6.01	1952	296
2000-2099	4.70	4.99	2052	355
2100-2199	4.41	4.91	2154	379
2200-2299	4.92	5.75	2259	406
2300-2499	7.94	9.83	2396	436
2500-2999	17.41	24.37	2709	535
3000 OR MORE	8.23	14.69	3455	781
TOTAL TOTAL-ADULT SERVICES	82.15	91.28	2150	387
TOTAL OF ALL SERVICES	100.00	100.00	1935	344

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-VIETNAM VETERANS
(597 FUNERALS)

(13)20.I. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	2.35	.89	668	98
PARTIAL-ADULT SERVICES	21.44	10.71	880	125
TOTAL ABOVE SERVICES	23.79	11.60	859	122
0- 299	.17	.00	10	0
300- 499	.34	.09	488	74
500- 699	2.35	.84	628	54
700- 899	1.51	.68	792	76
900- 999	1.01	.55	957	134
1000-1099	.84	.50	1050	118
1100-1199	1.68	1.09	1149	231
1200-1299	2.18	1.53	1237	194
1300-1399	2.51	1.95	1368	173
1400-1499	3.18	2.63	1453	212
1500-1599	3.18	2.82	1560	202
1600-1699	3.52	3.33	1666	245
1700-1799	4.19	4.16	1751	206
1800-1899	5.19	5.45	1849	277
1900-1999	5.02	5.56	1951	320
2000-2099	4.69	5.48	2057	352
2100-2199	5.19	6.32	2143	333
2200-2299	4.02	5.15	2258	409
2300-2499	8.20	11.18	2398	432
2500-2999	12.39	19.29	2742	509
3000 OR MORE	4.85	9.80	3554	846
TOTAL TOTAL-ADULT SERVICES	76.21	88.40	2043	352
TOTAL OF ALL SERVICES	100.00	100.00	1761	297

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-OTHER ELIGIBLE VETERANS
(5 FUNERALS)

(13)20.J. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	.00	.00	0	0
PARTIAL-ADULT SERVICES	20.00	8.74	874	405
TOTAL ABOVE SERVICES	20.00	8.74	874	405
0- 299	.00	.00	0	0
300- 499	.00	.00	0	0
500- 699	.00	.00	0	0
700- 899	.00	.00	0	0
900- 999	.00	.00	0	0
1000-1099	.00	.00	0	0
1100-1199	.00	.00	0	0
1200-1299	.00	.00	0	0
1300-1399	.00	.00	0	0
1400-1499	.00	.00	0	0
1500-1599	.00	.00	0	0
1600-1699	40.00	32.55	1627	176
1700-1799	.00	.00	0	0
1800-1899	.00	.00	0	0
1900-1999	.00	.00	0	0
2000-2099	.00	.00	0	0
2100-2199	.00	.00	0	0
2200-2299	.00	.00	0	0
2300-2499	.00	.00	0	0
2500-2999	40.00	58.71	2935	495
3000 OR MORE	.00	.00	0	0
TOTAL TOTAL-ADULT SERVICES	80.00	91.26	2281	335
TOTAL OF ALL SERVICES	100.00	100.00	2000	349

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FIRMS USING SINGLE UNIT PRICING (45777 FUNERALS, 314 FIRMS)

DIVISION	TYPE OF SERVICE: TOTAL-ADULT: FUNERAL CHARGES[a]	TOTAL-ADULT: CASKET COST	ALL SERVICES: FUNERAL CHARGES[a]	ALL SERVICES: CASKET COST
(13)21. UNITED STATES	2152	385	1910	335
1. NEW ENGLAND	1967	351	1815	320
2. MIDDLE ATLANTIC	2049	372	1821	324
3. SOUTH ATLANTIC	2108	375	1847	320
4. EAST NORTH CENTRAL	2236	394	1974	342
5. WEST NORTH CENTRAL	2212	387	1989	343
6. EAST SOUTH CENTRAL	2038	387	1896	355
7. WEST SOUTH CENTRAL	2176	390	1946	347
8. MOUNTAIN	2099	396	1685	309
9. PACIFIC	1270	271	930	177

CHARGES AND COSTS FOR FIRMS USING BI-UNIT PRICING (17703 FUNERALS, 107 FIRMS)

DIVISION	TYPE OF SERVICE: TOTAL-ADULT: FUNERAL CHARGES[a] + CASKET CHARGES	TOTAL-ADULT: TOTAL CHARGES	TOTAL-ADULT: CASKET COST	ALL SERVICES: FUNERAL CHARGES[a] + CASKET CHARGES	ALL SERVICES: TOTAL CHARGES	ALL SERVICES: CASKET COST
(13)22. UNITED STATES	1241	893	2135	379	1068	735	1803	315
1. NEW ENGLAND	941	1156	2098	373	841	986	1828	323
2. MIDDLE ATLANTIC	1085	555	1640	321	1027	520	1547	298
3. SOUTH ATLANTIC	1293	783	2076	404	1181	699	1880	364
4. EAST NORTH CENTRAL	1311	887	2198	366	1151	744	1895	311
5. WEST NORTH CENTRAL	1439	753	2193	378	1301	666	1967	335
6. EAST SOUTH CENTRAL	1512	581	2092	460	1233	469	1703	365
7. WEST SOUTH CENTRAL	932	1380	2312	380	823	1164	1987	325
8. MOUNTAIN	1182	757	1940	335	897	522	1419	242
9. PACIFIC	1045	710	1755	321	844	500	1345	229

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FIRMS USING TRI-UNIT PRICING (20554 FUNERALS, 135 FIRMS)

DIVISION	TYPE OF SERVICE: TOTAL-ADULT				
	FUNERAL CHARGES[a] +	FACILITIES AND EQUIPMENT +	CASKET CHARGES	TOTAL CHARGES	CASKET COST
(13)23. UNITED STATES	810	428	883	2121	384
1. NEW ENGLAND	583	525	790	1899	364
2. MIDDLE ATLANTIC	679	461	1149	2288	392
3. SOUTH ATLANTIC	536	446	826	1808	359
4. EAST NORTH CENTRAL	941	465	954	2359	418
5. WEST NORTH CENTRAL	706	510	994	2209	399
6. EAST SOUTH CENTRAL	1710	156	228	2095	411
7. WEST SOUTH CENTRAL	860	422	896	2178	379
8. MOUNTAIN	522	480	921	1923	356
9. PACIFIC	859	220	573	1651	307

CHARGES AND COSTS FOR FIRMS USING TRI-UNIT PRICING (20554 FUNERALS)

DIVISION	TYPE OF SERVICE: ALL SERVICES				
	FUNERAL CHARGES[a] +	FACILITIES AND EQUIPMENT +	CASKET CHARGES	TOTAL CHARGES	CASKET COST
UNITED STATES	705	370	736	1811	321
1. NEW ENGLAND	537	473	699	1709	322
2. MIDDLE ATLANTIC	561	370	873	1804	296
3. SOUTH ATLANTIC	483	398	695	1576	303
4. EAST NORTH CENTRAL	833	410	819	2063	361
5. WEST NORTH CENTRAL	614	432	827	1873	339
6. EAST SOUTH CENTRAL	1475	143	198	1816	349
7. WEST SOUTH CENTRAL	753	366	752	1871	320
8. MOUNTAIN	444	398	719	1560	284
9. PACIFIC	749	199	482	1430	259

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FIRMS USING MULTI-UNIT PRICING (41785 FUNERALS, 280 FIRMS)

DIVISION	TYPE OF SERVICE: TOTAL-ADULT					
	FUNERAL CHARGES[a] +	FACILITIES AND EQUIPMENT +	MOTOR EQUIPMENT +	CASKET CHARGES	TOTAL CHARGES	CASKET COST
(13)24. UNITED STATES	943	257	128	804	2132	369
1. NEW ENGLAND	839	325	173	800	2137	350
2. MIDDLE ATLANTIC	1058	250	135	681	2124	371
3. SOUTH ATLANTIC	808	239	141	849	2037	360
4. EAST NORTH CENTRAL	991	297	142	810	2241	377
5. WEST NORTH CENTRAL	915	220	110	835	2080	363
6. EAST SOUTH CENTRAL	683	153	109	1029	1973	311
7. WEST SOUTH CENTRAL	1120	151	87	920	2277	426
8. MOUNTAIN	817	257	81	760	1915	355
9. PACIFIC	509	464	117	762	1851	282

CHARGES AND COSTS FOR FIRMS USING MULTI-UNIT PRICING (41785 FUNERALS)

DIVISION	ALL SERVICES					
	FUNERAL CHARGES[a] +	FACILITIES AND EQUIPMENT +	MOTOR EQUIPMENT +	CASKET CHARGES	TOTAL CHARGES	CASKET COST
UNITED STATES	810	218	113	666	1808	307
1. NEW ENGLAND	752	287	159	694	1892	305
2. MIDDLE ATLANTIC	944	218	124	585	1870	322
3. SOUTH ATLANTIC	654	189	122	657	1622	279
4. EAST NORTH CENTRAL	870	252	124	673	1920	313
5. WEST NORTH CENTRAL	798	190	99	703	1789	307
6. EAST SOUTH CENTRAL	619	144	104	916	1783	280
7. WEST SOUTH CENTRAL	931	135	78	776	1920	352
8. MOUNTAIN	662	201	61	587	1512	273
9. PACIFIC	409	379	93	544	1425	208

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-FEMALES
(59078 FUNERALS)

(13)25.A. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	2.85	.56	362	71
WELFARE-ADULT SERVICES	1.61	.51	580	97
PARTIAL-ADULT SERVICES	16.24	7.11	800	103
TOTAL ABOVE SERVICES	20.70	8.18	723	98
0- 299	.14	.01	143	62
300- 499	.49	.11	412	65
500- 699	1.05	.35	609	86
700- 899	1.05	.47	811	132
900- 999	.75	.39	962	143
1000-1099	.76	.44	1052	146
1100-1199	1.12	.71	1157	158
1200-1299	1.44	.99	1256	170
1300-1399	1.92	1.43	1358	187
1400-1499	2.80	2.23	1456	199
1500-1599	3.27	2.79	1557	213
1600-1699	4.08	3.70	1657	246
1700-1799	4.56	4.38	1758	261
1800-1899	5.35	5.43	1858	286
1900-1999	5.49	5.87	1958	319
2000-2099	4.94	5.54	2054	343
2100-2199	5.57	6.57	2155	370
2200-2299	5.62	6.92	2254	401
2300-2499	10.23	13.41	2399	429
2500-2999	13.12	19.44	2712	515
3000 OR MORE	5.55	10.64	3510	783
TOTAL TOTAL-ADULT SERVICES	79.30	91.82	2118	372
TOTAL OF ALL SERVICES	100.00	100.00	1829	315

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-MALES
(66741 FUNERALS)

(13)25.B. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.30	.78	440	83
WELFARE-ADULT SERVICES	1.66	.52	584	101
PARTIAL-ADULT SERVICES	15.84	6.80	797	103
TOTAL ABOVE SERVICES	20.80	8.10	723	100
0- 299	.12	.01	150	74
300- 499	.47	.10	400	51
500- 699	.99	.33	615	87
700- 899	1.02	.45	808	120
900- 999	.64	.33	959	139
1000-1099	.74	.42	1053	141
1100-1199	1.09	.67	1152	154
1200-1299	1.26	.85	1253	165
1300-1399	1.95	1.42	1358	184
1400-1499	2.73	2.14	1457	199
1500-1599	3.18	2.67	1559	213
1600-1699	3.99	3.56	1658	242
1700-1799	4.41	4.17	1757	254
1800-1899	5.14	5.13	1857	284
1900-1999	5.47	5.76	1959	308
2000-2099	4.81	5.32	2056	342
2100-2199	5.35	6.20	2155	369
2200-2299	5.16	6.27	2256	396
2300-2499	9.79	12.66	2402	437
2500-2999	14.50	21.20	2717	532
3000 OR MORE	6.40	12.25	3556	817
TOTAL TOTAL-ADULT SERVICES	79.20	91.90	2156	385
TOTAL OF ALL SERVICES	100.00	100.00	1858	326

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME BY AGE-BOTH SEXES
(125819 FUNERALS)

(13)26.A. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.09	.68	406	78
WELFARE-ADULT SERVICES	1.64	.52	582	99
PARTIAL-ADULT SERVICES	16.03	6.94	798	103
TOTAL ABOVE SERVICES	20.76	8.14	723	99
15-24	1.28	1.46	2106	361
25-34	1.27	1.44	2097	375
35-44	1.55	1.76	2089	369
45-54	3.68	4.25	2129	378
55-59	3.72	4.29	2125	376
60-64	5.28	6.12	2137	377
65-69	14.96	17.87	2204	394
70-74	9.44	10.85	2120	372
75-79	15.80	18.60	2171	387
80-84	8.92	10.15	2100	370
85-89	7.49	8.53	2102	371
90 AND OLDER	5.85	6.54	2063	362
TOTAL TOTAL-ADULT SERVICES	79.24	91.86	2138	379
TOTAL OF ALL SERVICES	100.00	100.00	1845	321

AGE RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME BY AGE-FEMALES
(59078 FUNERALS)

(13)26.B. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES[a]	AVERAGE CASKET COST
CHILD SERVICES	2.85	.56	362	71
WELFARE-ADULT SERVICES	1.61	.51	580	97
PARTIAL-ADULT SERVICES	16.24	7.11	800	103
TOTAL ABOVE SERVICES	20.70	8.18	723	98
AGE RANGES FOR TOTAL-ADULT SERVICES: 15-24	.70	.80	2100	355
25-34	.81	.91	2052	370
35-44	1.19	1.34	2066	357
45-54	2.88	3.32	2110	371
55-59	2.87	3.29	2100	368
60-64	4.22	4.85	2102	366
65-69	5.82	6.70	2108	369
70-74	9.12	10.56	2120	367
75-79	23.11	27.61	2185	387
80-84	10.27	11.75	2093	368
85-89	9.73	11.08	2082	365
90 AND OLDER	8.58	9.61	2047	357
TOTAL TOTAL-ADULT SERVICES	79.30	91.82	2118	372
TOTAL OF ALL SERVICES	100.00	100.00	1829	315

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME BY AGE-MALES
(66741 FUNERALS)

(13)26.C. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.30	.78	440	83
WELFARE-ADULT SERVICES	1.66	.52	584	101
PARTIAL-ADULT SERVICES	15.84	6.80	797	103
TOTAL ABOVE SERVICES	20.80	8.10	723	100
15-24	1.80	2.04	2108	363
25-34	1.67	1.90	2116	377
35-44	1.87	2.12	2102	376
45-54	4.40	5.06	2140	381
55-59	4.48	5.16	2140	381
60-64	6.22	7.22	2157	383
65-69	23.05	27.63	2226	400
70-74	9.73	11.09	2119	376
75-79	9.34	10.75	2139	386
80-84	7.72	8.75	2108	373
85-89	5.49	6.31	2133	382
90 AND OLDER	3.43	3.87	2098	374
TOTAL TOTAL-ADULT SERVICES	79.20	91.90	2156	385
TOTAL OF ALL SERVICES	100.00	100.00	1858	326

AGE RANGES FOR TOTAL-ADULT SERVICES

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

27. UNITED STATES **The Percentage of Funeral Services and the Average Funeral Charges by Arrangement Status**

		CHILD	WELFARE ADULT	PARTIAL ADULT	TOTAL ADULT	ALL SERVICES
NUMBER OF FUNERALS		3885	2064	20166	99704	125819
NON-PREARRANGED SERVICES	PERCENTAGE	99.72	98.79	97.64	96.68	96.96
	AVERAGE FUNERAL CHARGES	406	582	796	2150	1850
PREARRANGED SERVICES	PERCENTAGE	.28	1.21	2.36	3.32	3.04
	AVERAGE FUNERAL CHARGES	435	566	883	1789	1664
ALL SERVICES	PERCENTAGE	100.00	100.00	100.00	100.00	100.00
	AVERAGE FUNERAL CHARGES	406	582	798	2138	1845

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(20166 FUNERALS)

28. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	29.17	37.07	1014	176
PARTIAL ADULT RECEIVING	24.82	24.23	780	71
PARTIAL ADULT DIRECT	23.08	15.70	543	36
PARTIAL ADULT MISCELLANEOUS	22.93	23.00	801	114
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	798	103

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(583 FUNERALS)

28.1. NEW ENGLAND

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	16.98	18.29	778	126
PARTIAL ADULT RECEIVING	28.99	29.57	737	62
PARTIAL ADULT DIRECT	33.62	29.14	626	45
PARTIAL ADULT MISCELLANEOUS	20.41	23.00	814	111
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	722	77

[a]*Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*
[b]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1968 FUNERALS)

28.2. MIDDLE ATLANTIC

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	24.34	31.06	995	159
PARTIAL ADULT RECEIVING	31.76	28.92	710	68
PARTIAL ADULT DIRECT	25.91	19.53	588	44
PARTIAL ADULT MISCELLANEOUS	17.99	20.49	889	114
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	780	92

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(3451 FUNERALS)

28.3. SOUTH ATLANTIC

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	36.39	49.64	1068	189
PARTIAL ADULT RECEIVING	16.98	14.06	648	49
PARTIAL ADULT DIRECT	24.78	14.71	465	22
PARTIAL ADULT MISCELLANEOUS	21.85	21.59	774	96
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	783	103

[a] *Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*

[b] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(6366 FUNERALS)

28.4. EAST NORTH CENTRAL — **The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category**

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	24.33	36.10	1398	242
PARTIAL ADULT RECEIVING	27.48	24.94	856	79
PARTIAL ADULT DIRECT	25.40	15.42	572	40
PARTIAL ADULT MISCELLANEOUS	22.79	23.54	973	148
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	942	124

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(2065 FUNERALS)

28.5. WEST NORTH CENTRAL — **The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category**

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	28.28	37.34	973	159
PARTIAL ADULT RECEIVING	33.80	38.98	850	85
PARTIAL ADULT DIRECT	15.93	11.55	534	44
PARTIAL ADULT MISCELLANEOUS	21.99	12.13	407	50
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	737	92

[a]*Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*

[b]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1037 FUNERALS)

28.6. EAST SOUTH CENTRAL — **The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category**

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	38.48	39.74	639	106
PARTIAL ADULT RECEIVING	35.58	36.57	636	46
PARTIAL ADULT DIRECT	7.43	7.21	600	51
PARTIAL ADULT MISCELLANEOUS	18.51	16.48	550	67
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	618	73

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1778 FUNERALS)

28.7. WEST SOUTH CENTRAL — **The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category**

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	31.16	27.12	628	104
PARTIAL ADULT RECEIVING	22.83	24.99	789	61
PARTIAL ADULT DIRECT	7.48	5.34	515	42
PARTIAL ADULT MISCELLANEOUS	38.53	42.55	797	132
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	721	100

[a]*Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*
[b]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1556 FUNERALS)

28.8. MOUNTAIN — **The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category**

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	38.23	42.72	770	148
PARTIAL ADULT RECEIVING	16.65	19.46	306	85
PARTIAL ADULT DIRECT	24.23	17.27	491	30
PARTIAL ADULT MISCELLANEOUS	20.89	20.55	678	103
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	689	100

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1362 FUNERALS)

28.9. PACIFIC — **The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category**

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	27.02	30.04	756	142
PARTIAL ADULT RECEIVING	10.50	10.74	695	82
PARTIAL ADULT DIRECT	41.19	33.22	548	31
PARTIAL ADULT MISCELLANEOUS	21.29	26.00	830	89
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	680	79

[a]*Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*
[b]*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

AVERAGE VALUES BY COMPETITION CATEGORY (ALL SERVICES)
(125819 FUNERALS, 836 FIRMS)

29. UNITED STATES

NUMBER OF COMPETING FIRMS	0 FIRMS	1 FIRM	2-3 FIRMS	4 OR MORE
PERCENTAGE OF FIRMS	23	19	24	34
AVERAGE SERVICES PER FIRM	96	105	142	219
OPERATING INCOME PER SERVICE				
FUNERAL CHARGES	1890	1871	1902	1799
INTERMENT RECEPTACLE CHARGE	369	355	322	273
OTHER FUNERAL HOME CHARGES	28	20	24	26
CASH ADVANCES	238	232	255	258
ALL OPERATING INCOME	2525	2478	2503	2356
MERCHANDISE COSTS				
CASKET COSTS	-339	-327	-323	-312
INTERMENT RECEPTACLE COSTS	-195	-192	-166	-145
OTHER FUNERAL HOME COSTS	-17	-12	-13	-16
CASH ADVANCES	-233	-226	-236	-247
ALL MERCHANDISE COSTS	-784	-757	-738	-720
OPERATING MARGIN	1741	1721	1765	1636
OPERATING EXPENSES				
AUTOMOBILE	-155	-143	-148	-146
COLLECTION	-35	-28	-37	-33
DIRECT FUNERAL	-81	-78	-77	-72
FACILITIES AND EQUIPMENT	-276	-250	-269	-258
GENERAL	-178	-167	-183	-159
PERSONNEL	-675	-700	-728	-705
PROMOTION	-48	-59	-60	-69
TAXES	-99	-100	-102	-93
ALL OPERATING EXPENSES	-1547	-1525	-1604	-1535
NET MARGIN	194	196	161	101
INVESTMENT DATA				
ACCOUNTS RECEIVABLE	32957	34739	47833	64539
MERCHANDISE INVENTORY	16243	17694	16943	18236
BUILDING	87717	97083	121404	164818
FUNERAL SERVICE EQUIPMENT	29581	29835	43924	52271
MOTOR EQUIPMENT	34596	36656	45334	50531
ALL INVESTMENTS	201094	216007	275438	350395
AVERAGE PER TOTAL-ADULT FUNERAL				
FUNERAL CHARGES	2157	2137	2195	2107
CASKET COST	393	380	379	374

AVERAGE VALUES BY MARKET AREA CATEGORY (ALL SERVICES)
(125819 FUNERALS, 836 FIRMS)

30. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	14	14	26	29	17
AVERAGE SERVICES PER FIRM	65	81	111	169	307
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1951	1926	1887	1914	1721
INTERMENT RECEPTACLE CHARGE	397	408	357	305	249
OTHER FUNERAL HOME CHARGES	28	19	24	21	30
CASH ADVANCES	255	248	239	266	242
ALL OPERATING INCOME	2631	2601	2507	2506	2242
MERCHANDISE COSTS					
CASKET COSTS	-337	-340	-330	-330	-300
INTERMENT RECEPTACLE COSTS	-212	-217	-188	-159	-133
OTHER FUNERAL HOME COSTS	-15	-12	-16	-12	-17
CASH ADVANCES	-253	-239	-227	-254	-232
ALL MERCHANDISE COSTS	-817	-808	-761	-755	-682
OPERATING MARGIN	1814	1793	1746	1751	1560
OPERATING EXPENSES					
AUTOMOBILE	-173	-173	-152	-160	-124
COLLECTION	-23	-33	-30	-39	-31
DIRECT FUNERAL	-94	-80	-74	-76	-70
FACILITIES AND EQUIPMENT	-303	-293	-265	-273	-237
GENERAL	-202	-196	-167	-171	-153
PERSONNEL	-644	-666	-722	-742	-680
PROMOTION	-57	-56	-55	-65	-68
TAXES	-98	-96	-103	-99	-91
ALL OPERATING EXPENSES	-1594	-1593	-1568	-1625	-1454
NET MARGIN	220	200	178	126	106
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	25058	26821	36211	56884	85211
MERCHANDISE INVENTORY	12327	17068	17296	18101	20625
BUILDING	62086	100649	99866	124656	229321
FUNERAL SERVICE EQUIPMENT	22299	27576	33142	47475	67367
MOTOR EQUIPMENT	26930	33305	38397	47909	62856
ALL INVESTMENTS	148700	205419	224912	295025	465380
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	2168	2193	2144	2203	2053
CASKET COST	380	393	381	386	367

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 0 FIRMS
(18801 FUNERALS, 196 FIRMS)

30.A. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	44	26	25	5	0
AVERAGE SERVICES PER FIRM	70	92	128	184	0
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	2010	1975	1762	1718	0
INTERMENT RECEPTACLE CHARGE	402	415	325	291	0
OTHER FUNERAL HOME CHARGES	24	22	40	16	0
CASH ADVANCES	263	259	185	279	0
ALL OPERATING INCOME	2699	2671	2312	2304	0
MERCHANDISE COSTS					
CASKET COSTS	-355	-344	-314	-366	0
INTERMENT RECEPTACLE COSTS	-213	-215	-172	-158	0
OTHER FUNERAL HOME COSTS	-14	-13	-25	-10	0
CASH ADVANCES	-260	-250	-184	-273	0
ALL MERCHANDISE COSTS	-842	-822	-695	-807	0
OPERATING MARGIN	1857	1849	1617	1497	0
OPERATING EXPENSES					
AUTOMOBILE	-176	-176	-131	-116	0
COLLECTION	-21	-41	-36	-57	0
DIRECT FUNERAL	-98	-80	-70	-65	0
FACILITIES AND EQUIPMENT	-316	-302	-239	-201	0
GENERAL	-211	-194	-151	-123	0
PERSONNEL	-656	-685	-683	-689	0
PROMOTION	-58	-54	-39	-32	0
TAXES	-93	-96	-96	-134	0
ALL OPERATING EXPENSES	-1629	-1628	-1445	-1417	0
NET MARGIN	228	221	172	80	0
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	27264	29757	40027	63599	0
MERCHANDISE INVENTORY	13115	20991	16073	19761	0
BUILDING	64241	122082	82947	137719	0
FUNERAL SERVICE EQUIPMENT	24514	34267	29324	50519	0
MOTOR EQUIPMENT	28432	37747	38096	54393	0
ALL INVESTMENTS	157566	244844	206467	325991	0
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	2233	2261	2054	1957	0
CASKET COST	400	399	372	424	0

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 1 FIRM
(16362 FUNERALS, 156 FIRMS)

30.B. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	14	22	44	19	1
AVERAGE SERVICES PER FIRM	53	65	108	174	329
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1754	1977	1852	1874	1949
INTERMENT RECEPTACLE CHARGE	405	424	358	317	279
OTHER FUNERAL HOME CHARGES	46	12	13	28	25
CASH ADVANCES	221	235	244	230	0
ALL OPERATING INCOME	2426	2648	2467	2449	2253
MERCHANDISE COSTS					
CASKET COSTS	-265	-346	-322	-339	-345
INTERMENT RECEPTACLE COSTS	-216	-227	-194	-172	-147
OTHER FUNERAL HOME COSTS	-20	-8	-8	-17	-14
CASH ADVANCES	-220	-226	-235	-228	0
ALL MERCHANDISE COSTS	-721	-807	-759	-756	-506
OPERATING MARGIN	1705	1841	1708	1693	1747
OPERATING EXPENSES					
AUTOMOBILE	-175	-164	-147	-126	-90
COLLECTION	-29	-20	-26	-33	-45
DIRECT FUNERAL	-79	-78	-75	-85	-61
FACILITIES AND EQUIPMENT	-253	-323	-248	-231	-106
GENERAL	-121	-194	-161	-176	-133
PERSONNEL	-601	-700	-708	-731	-371
PROMOTION	-55	-59	-59	-59	-52
TAXES	-125	-103	-98	-101	-45
ALL OPERATING EXPENSES	-1438	-1641	-1522	-1542	-903
NET MARGIN	267	200	186	151	844
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	14736	22934	36575	57997	51764
MERCHANDISE INVENTORY	10535	12913	21774	18278	38795
BUILDING	53388	78300	103910	135304	79308
FUNERAL SERVICE EQUIPMENT	16646	23178	34161	36878	36549
MOTOR EQUIPMENT	23828	29055	37457	51607	73445
ALL INVESTMENTS	119133	166380	233877	300064	279861
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1942	2204	2109	2188	2263
CASKET COST	300	391	372	404	401

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 2-3 FIRMS
(27884 FUNERALS, 197 FIRMS)

30.C. *UNITED STATES*

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 *OR MORE*
PERCENTAGE OF FIRMS	3	10	40	42	5
AVERAGE SERVICES PER FIRM	52	82	108	172	344
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1814	1745	1982	1914	1718
INTERMENT RECEPTACLE CHARGE	355	357	383	295	253
OTHER FUNERAL HOME CHARGES	33	27	25	19	38
CASH ADVANCES	262	218	271	258	213
ALL OPERATING INCOME	2464	2347	2661	2486	2222
MERCHANDISE COSTS					
CASKET COSTS	-322	-320	-350	-316	-287
INTERMENT RECEPTACLE COSTS	-196	-198	-198	-151	-128
OTHER FUNERAL HOME COSTS	-12	-16	-18	-9	-17
CASH ADVANCES	-258	-203	-250	-246	-170
ALL MERCHANDISE COSTS	-788	-737	-816	-722	-602
OPERATING MARGIN	1676	1610	1845	1764	1620
OPERATING EXPENSES					
AUTOMOBILE	-149	-170	-166	-138	-138
COLLECTION	-30	-28	-33	-40	-37
DIRECT FUNERAL	-89	-85	-73	-76	-84
FACILITIES AND EQUIPMENT	-284	-229	-292	-268	-227
GENERAL	-305	-204	-188	-180	-159
PERSONNEL	-721	-534	-764	-743	-664
PROMOTION	-43	-59	-62	-56	-76
TAXES	-125	-78	-112	-93	-122
ALL OPERATING EXPENSES	-1746	-1387	-1690	-1594	-1507
NET MARGIN	-70	223	155	170	113
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	27385	21372	35191	61242	107571
MERCHANDISE INVENTORY	10532	14352	15410	18437	26651
BUILDING	83639	108138	93188	145658	200058
FUNERAL SERVICE EQUIPMENT	23261	24650	35146	53397	90221
MOTOR EQUIPMENT	27845	31667	41646	49212	83963
ALL INVESTMENTS	172662	200179	220581	327946	508464
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1974	2011	2217	2219	2140
CASKET COST	357	377	397	371	366

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 4 OR MORE FIRMS
(62772 FUNERALS, 287 FIRMS)

30.D. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	1	3	8	41	47
AVERAGE SERVICES PER FIRM	41	76	95	165	304
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1434	1869	1994	1944	1719
INTERMENT RECEPTACLE CHARGE	234	432	341	311	248
OTHER FUNERAL HOME CHARGES	14	10	17	21	29
CASH ADVANCES	209	279	253	282	246
ALL OPERATING INCOME	1891	2590	2605	2558	2242
MERCHANDISE COSTS					
CASKET COSTS	-213	-340	-329	-335	-301
INTERMENT RECEPTACLE COSTS	-166	-242	-178	-162	-133
OTHER FUNERAL HOME COSTS	-12	-7	-11	-14	-17
CASH ADVANCES	-207	-283	-233	-264	-238
ALL MERCHANDISE COSTS	-598	-872	-751	-775	-689
OPERATING MARGIN	1293	1718	1854	1783	1553
OPERATING EXPENSES					
AUTOMOBILE	-104	-181	-174	-191	-124
COLLECTION	-37	-25	-15	-39	-31
DIRECT FUNERAL	-79	-73	-88	-76	-69
FACILITIES AND EQUIPMENT	-238	-281	-292	-295	-239
GENERAL	-216	-196	-157	-168	-153
PERSONNEL	-357	-742	-716	-750	-684
PROMOTION	-45	-58	-59	-75	-67
TAXES	-55	-119	-103	-99	-89
ALL OPERATING EXPENSES	-1131	-1675	-1604	-1693	-1456
NET MARGIN	162	43	250	90	97
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	30908	35967	30736	52899	83950
MERCHANDISE INVENTORY	7931	16623	13131	17672	20080
BUILDING	31262	52349	144762	105749	232429
FUNERAL SERVICE EQUIPMENT	4317	14260	31413	45716	66052
MOTOR EQUIPMENT	10332	28375	31019	45461	61349
ALL INVESTMENTS	84750	147574	251061	267497	463860
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1719	2122	2213	2219	2045
CASKET COST	265	392	371	389	366

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY FOR FIRMS USING SINGLE UNIT PRICING (AVERAGE PER ALL SERVICES)
(45777 FUNERALS, 314 FIRMS)

31.A. UNITED STATES

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	50	29	13	6	2	100
AVERAGE SERVICES PER FIRM	62	138	241	403	1027	146
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1963	1928	2015	1905	1623	1910
INTERMENT RECEPTACLE CHARGE	411	340	352	306	265	342
OTHER FUNERAL HOME CHARGES	18	17	24	12	17	18
CASH ADVANCES	279	280	305	279	198	274
ALL OPERATING INCOME	2671	2565	2696	2502	2103	2544
MERCHANDISE COSTS						
CASKET COSTS	-352	-333	-351	-335	-289	-335
INTERMENT RECEPTACLE COSTS	-220	-179	-181	-156	-147	-180
OTHER FUNERAL HOME COSTS	-12	-11	-9	-6	-6	-9
CASH ADVANCES	-256	-260	-272	-249	-179	-249
ALL MERCHANDISE COSTS	-840	-783	-813	-746	-621	-773
OPERATING MARGIN	1831	1782	1883	1756	1482	1771
OPERATING EXPENSES						
AUTOMOBILE	-188	-158	-154	-206	-111	-165
COLLECTION	-32	-37	-40	-30	-23	-34
DIRECT FUNERAL	-83	-75	-74	-77	-57	-75
FACILITIES AND EQUIPMENT	-311	-262	-267	-286	-219	-272
GENERAL	-192	-175	-151	-150	-130	-163
PERSONNEL	-644	-742	-809	-834	-696	-744
PROMOTION	-66	-59	-70	-63	-57	-63
TAXES	-98	-105	-107	-80	-105	-100
ALL OPERATING EXPENSES	-1614	-1613	-1672	-1726	-1398	-1616
NET MARGIN	217	169	211	30	84	155
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	23198	41045	87763	123748	293938	47795
MERCHANDISE INVENTORY	12473	15671	29753	24577	62892	17323
BUILDING	76283	113433	214668	391373	1044011	141791
FUNERAL SERVICE EQUIPMENT	22253	35277	65625	106386	190974	39779
MOTOR EQUIPMENT	27381	42925	66012	63584	179394	41960
ALL INVESTMENTS	161588	248351	463821	709668	1771209	288648
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2190	2135	2237	2175	1947	2152
CASKET COST	398	375	396	391	358	385

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY FOR FIRMS USING BI-UNIT PRICING (AVERAGE PER ALL SERVICES)
(17703 FUNERALS, 107 FIRMS)

31.B. *UNITED STATES*

	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	41	33	15	7	4	100
AVERAGE SERVICES PER FIRM	63	130	236	413	823	165
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1817	1877	1969	1816	1483	1803
INTERMENT RECEPTACLE CHARGE	374	321	290	286	192	292
OTHER FUNERAL HOME CHARGES	30	16	23	25	44	26
CASH ADVANCES	237	229	202	207	195	214
ALL OPERATING INCOME	2458	2443	2484	2334	1914	2335
MERCHANDISE COSTS						
CASKET COSTS	-312	-325	-342	-305	-281	-315
INTERMENT RECEPTACLE COSTS	-202	-165	-142	-143	-124	-154
OTHER FUNERAL HOME COSTS	-18	-8	-11	-20	-40	-18
CASH ADVANCES	-241	-216	-187	-213	-233	-216
ALL MERCHANDISE COSTS	-773	-714	-682	-681	-678	-703
OPERATING MARGIN	1685	1729	1802	1653	1236	1632
OPERATING EXPENSES						
AUTOMOBILE	-152	-156	-150	-115	-93	-135
COLLECTION	-30	-38	-69	-20	-39	-40
DIRECT FUNERAL	-76	-103	-110	-56	-49	-81
FACILITIES AND EQUIPMENT	-286	-229	-266	-260	-156	-238
GENERAL	-209	-186	-215	-233	-148	-197
PERSONNEL	-570	-708	-781	-764	-609	-694
PROMOTION	-58	-55	-61	-80	-65	-63
TAXES	-100	-101	-139	-132	-63	-108
ALL OPERATING EXPENSES	-1481	-1576	-1791	-1660	-1222	-1556
NET MARGIN	204	153	11	-7	14	76
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	18687	48065	76653	137053	216760	53219
MERCHANDISE INVENTORY	11726	17486	29654	38492	53118	19839
BUILDING	81403	113576	230886	402625	310265	146852
FUNERAL SERVICE EQUIPMENT	21949	43383	78830	93543	177136	48620
MOTOR EQUIPMENT	25752	54324	67522	89401	169047	51459
ALL INVESTMENTS	159517	276834	483545	761114	926326	319989
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2052	2174	2287	2272	1837	2135
CASKET COST	357	381	399	390	359	379

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY FOR FIRMS USING TRI-UNIT PRICING (AVERAGE PER ALL SERVICES)
(20554 FUNERALS, 135 FIRMS)

31.C. UNITED STATES

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	44	36	11	5	4	100
AVERAGE SERVICES PER FIRM	65	136	237	371	779	152
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1920	1881	1814	1922	1505	1811
INTERMENT RECEPTACLE CHARGE	372	330	255	291	222	299
OTHER FUNERAL HOME CHARGES	31	26	26	27	111	43
CASH ADVANCES	240	258	195	226	194	227
ALL OPERATING INCOME	2563	2495	2290	2466	2032	2380
MERCHANDISE COSTS						
CASKET COSTS	-329	-324	-309	-377	-283	-321
INTERMENT RECEPTACLE COSTS	-208	-174	-141	-161	-117	-162
OTHER FUNERAL HOME COSTS	-19	-14	-18	-14	-56	-24
CASH ADVANCES	-238	-253	-164	-225	-188	-219
ALL MERCHANDISE COSTS	-794	-765	-632	-777	-644	-726
OPERATING MARGIN	1769	1730	1658	1689	1388	1654
OPERATING EXPENSES						
AUTOMOBILE	-174	-139	-127	-112	-99	-133
COLLECTION	-25	-33	-27	-37	-43	-33
DIRECT FUNERAL	-93	-70	-61	-65	-45	-67
FACILITIES AND EQUIPMENT	-295	-279	-237	-169	-187	-243
GENERAL	-192	-169	-181	-129	-138	-164
PERSONNEL	-637	-713	-734	-742	-667	-697
PROMOTION	-61	-56	-56	-60	-62	-59
TAXES	-95	-94	-87	-85	-75	-88
ALL OPERATING EXPENSES	-1572	-1553	-1510	-1399	-1316	-1484
NET MARGIN	197	177	148	290	72	170
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	19353	48725	67687	87087	149900	43732
MERCHANDISE INVENTORY	11650	22490	17797	26557	34421	17884
BUILDING	75189	92576	107566	146382	193335	93165
FUNERAL SERVICE EQUIPMENT	20573	40555	61199	51858	144583	38555
MOTOR EQUIPMENT	25798	44009	61449	62395	129704	42115
ALL INVESTMENTS	152563	248355	315698	374279	651943	235451
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2190	2214	2173	2171	1806	2121
CASKET COST	380	390	375	432	350	384

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY FOR FIRMS USING MULTI-UNIT PRICING (AVERAGE PER ALL SERVICES)
(41785 FUNERALS, 280 FIRMS)

31.D. UNITED STATES

	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
NUMBER OF SERVICES						
PERCENTAGE OF FIRMS	42	35	13	9	1	100
AVERAGE SERVICES PER FIRM	60	139	236	376	742	149
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1829	1847	1837	1718	1794	1808
INTERMENT RECEPTACLE CHARGE	346	312	261	231	240	283
OTHER FUNERAL HOME CHARGES	23	22	24	27	9	23
CASH ADVANCES	250	260	265	274	113	252
ALL OPERATING INCOME	2448	2441	2387	2250	2156	2366
MERCHANDISE COSTS						
CASKET COSTS	-318	-313	-307	-285	-327	-307
INTERMENT RECEPTACLE COSTS	-182	-164	-137	-123	-121	-149
OTHER FUNERAL HOME COSTS	-20	-17	-10	-16	-4	-15
CASH ADVANCES	-249	-250	-256	-284	-116	-250
ALL MERCHANDISE COSTS	-769	-744	-710	-708	-568	-721
OPERATING MARGIN	1679	1697	1677	1542	1588	1645
OPERATING EXPENSES						
AUTOMOBILE	-179	-151	-140	-119	-95	-142
COLLECTION	-17	-32	-32	-36	-25	-30
DIRECT FUNERAL	-89	-84	-66	-72	-59	-77
FACILITIES AND EQUIPMENT	-336	-269	-266	-244	-235	-271
GENERAL	-208	-158	-154	-155	-126	-162
PERSONNEL	-632	-704	-675	-663	-617	-670
PROMOTION	-66	-59	-56	-65	-100	-64
TAXES	-99	-101	-92	-87	-63	-93
ALL OPERATING EXPENSES	-1626	-1558	-1481	-1441	-1320	-1509
NET MARGIN	53	139	196	101	268	136
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	20635	45495	81752	103456	183393	47210
MERCHANDISE INVENTORY	11321	17227	16473	28879	48355	16210
BUILDING	82841	95512	159223	171642	394863	109800
FUNERAL SERVICE EQUIPMENT	23771	38475	57096	76501	159206	40033
MOTOR EQUIPMENT	24882	41384	60150	83914	69024	41304
ALL INVESTMENTS	163450	238093	374694	464392	854841	254557
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2120	2135	2122	2132	2179	2132
CASKET COST	376	368	359	363	408	369

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION BURIAL (111027 FUNERALS)

32.A.

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
UNITED STATES	2165	386	1962	347
1. NEW ENGLAND	2094	365	1942	337
2. MIDDLE ATLANTIC	2144	379	1978	346
3. SOUTH ATLANTIC	2098	383	1902	345
4. EAST NORTH CENTRAL	2266	394	2060	355
5. WEST NORTH CENTRAL	2173	383	1977	346
6. EAST SOUTH CENTRAL	2060	402	1879	362
7. WEST SOUTH CENTRAL	2249	399	2033	358
8. MOUNTAIN	1964	361	1653	302
9. PACIFIC	1770	329	1563	287

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION CREMATION (9015 FUNERALS)

32.B.

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
UNITED STATES	1292	150	793	73
1. NEW ENGLAND	1550	195	1104	124
2. MIDDLE ATLANTIC	1407	196	791	87
3. SOUTH ATLANTIC	1097	83	687	40
4. EAST NORTH CENTRAL	1559	197	884	90
5. WEST NORTH CENTRAL	1287	157	794	83
6. EAST SOUTH CENTRAL	1029	120	725	75
7. WEST SOUTH CENTRAL	1167	122	723	61
8. MOUNTAIN	1190	150	703	66
9. PACIFIC	848	75	647	41

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION ENTOMBMENT (1900 FUNERALS)

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
32.C. UNITED STATES	2321	445	2224	423
1. NEW ENGLAND	2448	427	2532	342
2. MIDDLE ATLANTIC	2924	513	2831	492
3. SOUTH ATLANTIC	2092	444	1985	418
4. EAST NORTH CENTRAL	2489	470	2366	441
5. WEST NORTH CENTRAL	2195	468	2091	445
6. EAST SOUTH CENTRAL	2233	450	2200	443
7. WEST SOUTH CENTRAL	2270	411	2176	396
8. MOUNTAIN	2201	409	2254	426
9. PACIFIC	1903	373	1812	354

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION SCIENTIFIC DONATION (375 FUNERALS)

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
32.D. UNITED STATES	764	104	542	86
1. NEW ENGLAND	0	0	200	0
2. MIDDLE ATLANTIC	75	0	302	0
3. SOUTH ATLANTIC	178	0	373	5
4. EAST NORTH CENTRAL	1026	126	365	11
5. WEST NORTH CENTRAL	514	25	315	11
6. EAST SOUTH CENTRAL	0	0	492	44
7. WEST SOUTH CENTRAL	1037	198	666	108
8. MOUNTAIN	0	0	0	0
9. PACIFIC	846	110	784	178

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION OTHER (3502 FUNERALS)

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
32.E. UNITED STATES	1735	261	757	104
1. NEW ENGLAND	1630	177	449	62
2. MIDDLE ATLANTIC	2022	396	953	137
3. SOUTH ATLANTIC	1254	158	703	90
4. EAST NORTH CENTRAL	2068	282	1139	166
5. WEST NORTH CENTRAL	1312	219	481	60
6. EAST SOUTH CENTRAL	1247	130	856	100
7. WEST SOUTH CENTRAL	1795	284	284	27
8. MOUNTAIN	1255	153	297	49
9. PACIFIC	1229	154	385	43

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

BALANCE SHEET

33. UNITED STATES

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	47637
CASH	29367
MERCHANDISE INVENTORY	17363
NOTES RECEIVABLE	8836
OTHER CURRENT ASSETS	12904
PREARRANGEMENT DEPOSITS	18087
PREPAID EXPENSES	2133
TOTAL CURRENT ASSETS	136327
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	123872
FURNITURE AND FIXTURES	40798
TRANSPORTATION EQUIPMENT	42981
OTHER EQUIPMENT	4703
OTHER DEPRECIABLE ASSETS	9932
TOTAL	222286
LESS ACCUMULATED DEPRECIATION	-103248
TOTAL DEPRECIABLE ASSETS	119038
OTHER ASSETS	30289
TOTAL ALL ASSETS	285654
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	12528
ACCRUED EXPENSE	8812
NOTES PAYABLE	11421
OTHER CURRENT LIABILITIES	6755
PREARRANGEMENT CONTRACTS	18837
TOTAL CURRENT LIABILITIES	58353
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	4477
MORTGAGE PAYABLE	28775
NOTES PAYABLE	28943
OTHER LONG-TERM LIABILITIES	6078
TOTAL LONG-TERM LIABILITIES	68273
OTHER LIABILITIES	2789
TOTAL ALL LIABILITIES	129415
EQUITY OF OWNER(S)	156239
TOTAL LIABILITIES AND EQUITY	285654

BALANCE SHEET

33.1. NEW ENGLAND

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	44591
CASH	25404
MERCHANDISE INVENTORY	12008
NOTES RECEIVABLE	8799
OTHER CURRENT ASSETS	6561
PREARRANGEMENT DEPOSITS	42836
PREPAID EXPENSES	2146
TOTAL CURRENT ASSETS	142345
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	92447
FURNITURE AND FIXTURES	29056
TRANSPORTATION EQUIPMENT	37012
OTHER EQUIPMENT	6743
OTHER DEPRECIABLE ASSETS	3574
TOTAL	168832
LESS ACCUMULATED DEPRECIATION	-84476
TOTAL DEPRECIABLE ASSETS	84356
OTHER ASSETS	21568
TOTAL ALL ASSETS	248269
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	9471
ACCRUED EXPENSE	7081
NOTES PAYABLE	6246
OTHER CURRENT LIABILITIES	4831
PREARRANGEMENT CONTRACTS	46854
TOTAL CURRENT LIABILITIES	74483
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	176
MORTGAGE PAYABLE	19210
NOTES PAYABLE	8396
OTHER LONG-TERM LIABILITIES	6023
TOTAL LONG-TERM LIABILITIES	33805
OTHER LIABILITIES	4101
TOTAL ALL LIABILITIES	112389
EQUITY OF OWNER(S)	135880
TOTAL LIABILITIES AND EQUITY	248269

BALANCE SHEET

33.2. MIDDLE ATLANTIC

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	27412
CASH	18758
MERCHANDISE INVENTORY	10598
NOTES RECEIVABLE	2293
OTHER CURRENT ASSETS	4788
PREARRANGEMENT DEPOSITS	6870
PREPAID EXPENSES	808
TOTAL CURRENT ASSETS	71527
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	81961
FURNITURE AND FIXTURES	28418
TRANSPORTATION EQUIPMENT	33046
OTHER EQUIPMENT	2891
OTHER DEPRECIABLE ASSETS	6726
TOTAL	153042
LESS ACCUMULATED DEPRECIATION	-72610
TOTAL DEPRECIABLE ASSETS	80432
OTHER ASSETS	12848
TOTAL ALL ASSETS	164807
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	7752
ACCRUED EXPENSE	5062
NOTES PAYABLE	5770
OTHER CURRENT LIABILITIES	5248
PREARRANGEMENT CONTRACTS	7410
TOTAL CURRENT LIABILITIES	31242
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	1807
MORTGAGE PAYABLE	15205
NOTES PAYABLE	13607
OTHER LONG-TERM LIABILITIES	3995
TOTAL LONG-TERM LIABILITIES	34614
OTHER LIABILITIES	3181
TOTAL ALL LIABILITIES	69037
EQUITY OF OWNER(S)	95770
TOTAL LIABILITIES AND EQUITY	164807

BALANCE SHEET

33.3. SOUTH ATLANTIC

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	78268
CASH	49198
MERCHANDISE INVENTORY	21648
NOTES RECEIVABLE	3639
OTHER CURRENT ASSETS	27167
PREARRANGEMENT DEPOSITS	10329
PREPAID EXPENSES	6323
TOTAL CURRENT ASSETS	196572
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	163849
FURNITURE AND FIXTURES	53583
TRANSPORTATION EQUIPMENT	58309
OTHER EQUIPMENT	6630
OTHER DEPRECIABLE ASSETS	21243
TOTAL	303614
LESS ACCUMULATED DEPRECIATION	-142690
TOTAL DEPRECIABLE ASSETS	160924
OTHER ASSETS	47968
TOTAL ALL ASSETS	405464
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	18816
ACCRUED EXPENSE	12966
NOTES PAYABLE	20891
OTHER CURRENT LIABILITIES	6137
PREARRANGEMENT CONTRACTS	9294
TOTAL CURRENT LIABILITIES	68104
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	688
MORTGAGE PAYABLE	38771
NOTES PAYABLE	45963
OTHER LONG-TERM LIABILITIES	7865
TOTAL LONG-TERM LIABILITIES	93287
OTHER LIABILITIES	2050
TOTAL ALL LIABILITIES	163441
EQUITY OF OWNER(S)	242023
TOTAL LIABILITIES AND EQUITY	405464

BALANCE SHEET

33.4. EAST NORTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	46929
CASH	30975
MERCHANDISE INVENTORY	17301
NOTES RECEIVABLE	7536
OTHER CURRENT ASSETS	9386
PREARRANGEMENT DEPOSITS	10745
PREPAID EXPENSES	1769
TOTAL CURRENT ASSETS	124641
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	126942
FURNITURE AND FIXTURES	42385
TRANSPORTATION EQUIPMENT	41658
OTHER EQUIPMENT	4530
OTHER DEPRECIABLE ASSETS	10520
TOTAL	226035
LESS ACCUMULATED DEPRECIATION	-105526
TOTAL DEPRECIABLE ASSETS	120509
OTHER ASSETS	18028
TOTAL ALL ASSETS	263178
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	12075
ACCRUED EXPENSE	10480
NOTES PAYABLE	8546
OTHER CURRENT LIABILITIES	5528
PREARRANGEMENT CONTRACTS	10084
TOTAL CURRENT LIABILITIES	46713
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	4937
MORTGAGE PAYABLE	23381
NOTES PAYABLE	28036
OTHER LONG-TERM LIABILITIES	4699
TOTAL LONG-TERM LIABILITIES	61053
OTHER LIABILITIES	1011
TOTAL ALL LIABILITIES	108777
EQUITY OF OWNER(S)	154401
TOTAL LIABILITIES AND EQUITY	263178

BALANCE SHEET

33.5. WEST NORTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	42681
CASH	22698
MERCHANDISE INVENTORY	18113
NOTES RECEIVABLE	7841
OTHER CURRENT ASSETS	17679
PREARRANGEMENT DEPOSITS	26965
PREPAID EXPENSES	1353
TOTAL CURRENT ASSETS	137330
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	102575
FURNITURE AND FIXTURES	35104
TRANSPORTATION EQUIPMENT	36293
OTHER EQUIPMENT	2623
OTHER DEPRECIABLE ASSETS	6801
TOTAL	183396
LESS ACCUMULATED DEPRECIATION	-79915
TOTAL DEPRECIABLE ASSETS	103481
OTHER ASSETS	21752
TOTAL ALL ASSETS	262563
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	7334
ACCRUED EXPENSE	7238
NOTES PAYABLE	10118
OTHER CURRENT LIABILITIES	9064
PREARRANGEMENT CONTRACTS	30191
TOTAL CURRENT LIABILITIES	63945
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	6428
MORTGAGE PAYABLE	21300
NOTES PAYABLE	16764
OTHER LONG-TERM LIABILITIES	8480
TOTAL LONG-TERM LIABILITIES	52972
OTHER LIABILITIES	3006
TOTAL ALL LIABILITIES	119923
EQUITY OF OWNER(S)	142640
TOTAL LIABILITIES AND EQUITY	262563

BALANCE SHEET

33.6. EAST SOUTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	62712
CASH	46596
MERCHANDISE INVENTORY	21415
NOTES RECEIVABLE	15386
OTHER CURRENT ASSETS	13619
PREARRANGEMENT DEPOSITS	17364
PREPAID EXPENSES	1757
TOTAL CURRENT ASSETS	178849
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	152322
FURNITURE AND FIXTURES	50955
TRANSPORTATION EQUIPMENT	49970
OTHER EQUIPMENT	3644
OTHER DEPRECIABLE ASSETS	6459
TOTAL	263350
LESS ACCUMULATED DEPRECIATION	-135952
TOTAL DEPRECIABLE ASSETS	127398
OTHER ASSETS	87687
TOTAL ALL ASSETS	393934
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	11876
ACCRUED EXPENSE	12801
NOTES PAYABLE	29895
OTHER CURRENT LIABILITIES	4269
PREARRANGEMENT CONTRACTS	29772
TOTAL CURRENT LIABILITIES	88613
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	153
MORTGAGE PAYABLE	29385
NOTES PAYABLE	40188
OTHER LONG-TERM LIABILITIES	668
TOTAL LONG-TERM LIABILITIES	70394
OTHER LIABILITIES	3247
TOTAL ALL LIABILITIES	162254
EQUITY OF OWNER(S)	231680
TOTAL LIABILITIES AND EQUITY	393934

BALANCE SHEET

33.7. WEST SOUTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	57264
CASH	25587
MERCHANDISE INVENTORY	26231
NOTES RECEIVABLE	32698
OTHER CURRENT ASSETS	21503
PREARRANGEMENT DEPOSITS	48546
PREPAID EXPENSES	3976
TOTAL CURRENT ASSETS	215805
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	228310
FURNITURE AND FIXTURES	58729
TRANSPORTATION EQUIPMENT	66949
OTHER EQUIPMENT	10981
OTHER DEPRECIABLE ASSETS	16311
TOTAL	381280
LESS ACCUMULATED DEPRECIATION	-157445
TOTAL DEPRECIABLE ASSETS	223835
OTHER ASSETS	82783
TOTAL ALL ASSETS	522423
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	32345
ACCRUED EXPENSE	8332
NOTES PAYABLE	21618
OTHER CURRENT LIABILITIES	12034
PREARRANGEMENT CONTRACTS	48897
TOTAL CURRENT LIABILITIES	123226
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	607
MORTGAGE PAYABLE	111284
NOTES PAYABLE	78797
OTHER LONG-TERM LIABILITIES	14495
TOTAL LONG-TERM LIABILITIES	205183
OTHER LIABILITIES	3829
TOTAL ALL LIABILITIES	332238
EQUITY OF OWNER(S)	190185
TOTAL LIABILITIES AND EQUITY	522423

BALANCE SHEET

33.8. MOUNTAIN

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	42049
CASH	23583
MERCHANDISE INVENTORY	17109
NOTES RECEIVABLE	14334
OTHER CURRENT ASSETS	12366
PREARRANGEMENT DEPOSITS	29178
PREPAID EXPENSES	1122
TOTAL CURRENT ASSETS	139741
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	92921
FURNITURE AND FIXTURES	36139
TRANSPORTATION EQUIPMENT	40234
OTHER EQUIPMENT	6594
OTHER DEPRECIABLE ASSETS	6013
TOTAL	181901
LESS ACCUMULATED DEPRECIATION	-83617
TOTAL DEPRECIABLE ASSETS	98284
OTHER ASSETS	17606
TOTAL ALL ASSETS	255631
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	11070
ACCRUED EXPENSE	5190
NOTES PAYABLE	5755
OTHER CURRENT LIABILITIES	9637
PREARRANGEMENT CONTRACTS	21352
TOTAL CURRENT LIABILITIES	53004
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	11451
MORTGAGE PAYABLE	19614
NOTES PAYABLE	23311
OTHER LONG-TERM LIABILITIES	2292
TOTAL LONG-TERM LIABILITIES	56668
OTHER LIABILITIES	14492
TOTAL ALL LIABILITIES	124164
EQUITY OF OWNER(S)	131467
TOTAL LIABILITIES AND EQUITY	255631

BALANCE SHEET

33.9. PACIFIC

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	47072
CASH	24962
MERCHANDISE INVENTORY	14088
NOTES RECEIVABLE	1684
OTHER CURRENT ASSETS	14828
PREARRANGEMENT DEPOSITS	11437
PREPAID EXPENSES	1939
TOTAL CURRENT ASSETS	116010
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	74804
FURNITURE AND FIXTURES	37328
TRANSPORTATION EQUIPMENT	40203
OTHER EQUIPMENT	1888
OTHER DEPRECIABLE ASSETS	7755
TOTAL	161978
LESS ACCUMULATED DEPRECIATION	-98101
TOTAL DEPRECIABLE ASSETS	63877
OTHER ASSETS	59823
TOTAL ALL ASSETS	239710
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	12497
ACCRUED EXPENSE	2981
NOTES PAYABLE	8118
OTHER CURRENT LIABILITIES	10691
PREARRANGEMENT CONTRACTS	7128
TOTAL CURRENT LIABILITIES	41415
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	31732
MORTGAGE PAYABLE	3617
NOTES PAYABLE	33510
OTHER LONG-TERM LIABILITIES	11913
TOTAL LONG-TERM LIABILITIES	80772
OTHER LIABILITIES	775
TOTAL ALL LIABILITIES	122962
EQUITY OF OWNER(S)	116748
TOTAL LIABILITIES AND EQUITY	239710